



Highland  
Redevelopment  
Commission

**TOWN OF HIGHLAND, INDIANA**  
**HIGHLAND REDEVELOPMENT COMMISSION**

**Annual Report of Activities of the Redevelopment Commission**

**For Fiscal Year 2015**

**AND**

**Report by the Redevelopment Commission on the Activities of Each  
Tax Increment Financing District for the Previous Year**

(January 1, 2015 through December 31, 2015)

**Prepared**

**April 13, 2016**

**Per**

**Indiana Code 36-7-14-13 and Indiana Code 36-7-14-14.5-9**

**As Amended Through SEA 567-2015**

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# Redevelopment Commission TOWN OF HIGHLAND

3333 Ridge Road ♦ Highland, Indiana 46322 ♦ 219-972-7598 ♦ fax 219-972-5097

April 13, 2016

Mr. Bernie Zemen, President  
Highland Town Council  
Highland Municipal Building  
3333 Ridge Road  
Highland, Indiana 46322

Dear Mr. Zemen,

In accordance with Indiana Code 36-7-14-13 and IC 36-7-14.5-9, as amended through SEA 567-2015, the Highland Redevelopment Commission shall file with the Department of Local Government Finance (DLGF), a report setting out Commission activities during the preceding calendar year by April 15, 2016; and as amended through HEA 1116-2013, the Redevelopment Commission must report on the activities of each Tax Increment Financing District for the previous year by August 1, 2016. In addition, a copy of this report must be submitted to DLGF in electronic format under IC 5-14-6 titled Electronic Transmission of Reports to the General Assembly by October 1, 2016. The DLGF requires that the Commission submit its report through the Indiana Gateway for Government Units ("Gateway").

Therefore, enclosed is the Annual Report on the Activities of the Redevelopment Commission for the Previous Year Ending December 31, 2015 as prepared for the Highland Redevelopment Commission, along with the Report by the Redevelopment Commission on the Activities of each Tax Increment Financing District for the Previous Year. If you have any questions or would like further information, please contact me.

Sincerely,



Cecile L. Petro, Director  
Highland Redevelopment Commission

Enclosure

Cc: Members of the Highland Redevelopment Commission  
Michael Griffin, Clerk-Treasurer, Town of Highland  
Attorney Carol Green-Fraley, Counsel to the Commission  
Members of the Highland Town Council

2015 Annual Report of the RC to the State

**2013 HIGHLAND REDEVELOPMENT COMMISSION REPORT**

Pursuant to I.C. 36-7-14-13 and I.C. 36-7-14.5-9 as amended through SEA 567-2015

**FROM:** Highland, Indiana, Lake County

**SUBMITTED BY:** Cecile L. Petro, Director of the Highland Redevelopment Commission

**TO:** Indiana Department of Local Government Finance

**DATE:** April 5, 2016

**CC: EXECUTIVE OF UNIT:** Bernie Zemen, Town Council President

**A. INFORMATION REGARDING REDEVELOPMENT COMMISSION MEMBERS AND OFFICERS**

**AND MEETINGS DATES for 2015:**

<b>President:</b>	Dominic Noce	\$50 per month salary
<b>Vice President:</b>	Greg Kuzmar	\$40 per month salary
<b>Secretary:</b>	Jim Kessler	\$40 per month salary
<b>Member:</b>	Kathy DeGuillio-Fox	\$40 per month salary
<b>Member:</b>	Rachel Delaney	\$40 per month salary

**Non-Voting School Board Members (Co-Appointments in Highland):**

Patrick Krull and Luanne Jurczak

**Name of Commission Members appointed during 2015:**

Kathy DeGuillio-Fox and Rachel Delaney

**Name of Commission Members removed during 2015:**

Heather Peterson and Bridget DeYoung

**Treasurer:** The Town Clerk-Treasurer preforms the task of Treasurer for the Commission without compensation

## 2015 Meetings of the Commission

The Commission is scheduled to hold regular public meetings on the second Wednesday of the month at 7:00 PM with a study session before (6:00 PM) and after the meeting, if necessary. A full study session is scheduled on the fourth Wednesday of the month at 6:00 PM. All meetings are held at the Highland Municipal Building located at 3333 Ridge Road. Minutes are bound and archived within the municipal building and available for review and inspection during regular business hours. The following is a list of dates that public meetings and full study sessions were held:

<u>Public Meeting with Study Sessions</u>	<u>Study Sessions only</u>
January 14, 2015	January 28, 2015
February 11, 2015	February 25, 2015
March 11, 2015	March 25, 2015
April 8, 2015	April 22, 2015
May 13, 2015	May 27, 2015
June 10, 2015	June 24, 2015
July 15, 2015	July 29, 2015
August 12, 2015	August 26, 2015
August 19, 2015 (Special Public Meeting)	
September 9, 2015	September 23, 2015
October 14, 2015	October 28, 2015
November 11, 2015	
December 9, 2015	
December 16, 2015 (Special Public Meeting)	

## B. REGULAR EMPLOYEES OF THE REDEVELOPMENT COMMISSION

<b>Director:</b>	Cecile L. Petro	\$62,574.97 salary
<b>Recording Secretary:</b>	Cecile L. Petro	\$624.00 salary
<b>Assistant to the Commission:</b>	Lance Ryskamp	\$9,065.82 salary

**C. CONTRACTS AND DEBT SERVICE PAYMENTS DURING 2015, AND GENERAL PURPOSE**

**Operating and Capital Funds (Not TIF Funded)**

The Redevelopment Commission’s budget and expenditures made during 2015 follow the cash-based system of the Town of Highland. The Commission’s operating budget is funded from property taxes (Fund 094 internally). The beginning budgeted amount was \$239,313.72 and the ending balance was \$49,864.56. The capital fund (Fund 096 internally) includes bond proceeds from retired bonds, interest, donations, and a new \$2,000,000 bond for 2014. The budgeted amount was \$1,978,462.67 and the ending balance was \$1,404,437.33. Major contracts for the year included the following:

<u>Project</u>	<u>Company</u>	<u>Contact person</u>	<u>Amount</u>
Legal Services	Green & Kuchel	Att. Carol Green-Fraley	\$19,028.00
Financial Consulting	Cender & Company	Mr. Dan Botich	\$14,552.21
Car Cruise	TRP	Ms. Barbara Vlietstra	\$ 400.00
Property Mgmt. Serv.	Rose Real Estate	Mr. Dennis Larson	\$ 439.00
Theatre Seat Removal	Angotti Landscaping	Mr. Ken Angotti	\$ 1,500.00
Demolition of 2914 Hwy.	ACTIN		\$ 11,835.00
Demolition of 2821 Jewett	Krooswyk Trucking & Excavating	Mr. Terry Krooswyk	\$ 4,080.00
Theatre Ceiling Removal	ACTIN		\$ 7,500.00
Inspect Theatre Roof	Enspect	Mr. James Kirk	\$ 2,457.50
Façade Grant--2825 Highway		Mr. George Siemer	\$ 1,782.00
Façade Grant—2821 Highway		Mr. George Siemer	\$ 7,017.00
Façade Grant—2813 Highway		Ms. Elaine Stasinos	\$ 11,964.00

**Debt Service Schedule for \$2,000,000 Highland Redevelopment District Taxable Bond 2014**

The Redevelopment Commission had one outstanding non-TIF financed bond (\$2,000,000 Highland Redevelopment District Tax Bond 2014). The bond provides funding for property acquisition, maintenance, and legal and financial fees. The following payments have been made on the bond:

<u>Date</u>	<u>Interest</u>	<u>Principle</u>
August 1, 2014	\$10,027.05	\$0
February 1, 2015	\$21,233.75	\$110,000.00
August 1, 2015	\$20,133.75	\$105,000.00

**D. RECIPIENTS OF LOAN OR GRANT OF TAX INCREMENT REVENUES DURING 2015**

**Distribution of Tax Increment in 2015**

During 2015, the Commission received monies from three allocation (TIF) areas listed below. This is the fifth year that the Highland Redevelopment Commission has received TIF funds. No disbursements were made in 2015.

**Revenue Fund 098 for the Downtown Redevelopment Area**

Amount received	Date	Disbursed
\$ 74,027.79	6-25-15	\$0
\$ 64,146.01	12-22-15	\$0

**Revenue Fund 099 for the Economic Development Area Highland Acres**

Amount received	Date	Disbursed
\$ 6,446.62	6-25-15	\$0
\$ 6,446.62	12-22-15	\$0

**Revenue Fund 100 for the Highland Commercial Corridors Redevelopment Area**

Amount received	Date	Disbursed
\$ 92,742.80	6-25-15	\$0
\$ 16,855.30	12-22-15	\$0

**E. AMOUNT OF FUNDS ON HAND AT CLOSE OF CALENDAR YEAR 2015--SUMMARY**

Fund	Starting Balance	Ending Balance
094 Operating Fund	\$ 239,313.72	\$ 49,864.56
095 Economic Development	\$ 14,439.66	\$ 0.00
096 Capital Fund	\$1,978,462.67	\$1,404,437.33
097 Bond and Interest	\$ 0.00	\$ 0.00
098 TIF Revenue (Downtown)	\$ 370,299.77*	\$ 508,473.57
099 TIF Revenue (Econ. Dev. Area)	\$ 19,308.06*	\$ 32,201.30
100 TIF Revenue (Commercial)	\$ 155,663.27*	\$ 265,261.37
101 Bond & Interest (Non-Exempt)	\$ 256,718.00	\$ 350.50

\*The starting balance in 2015 was adjusted to reflect a correction in the amount of tax increment that the town received in 2014.

**F. ADDITIONAL COMMENTS REGARDING ACTIVITIES OF THE REDEVELOPMENT COMMISSION  
AND RESULTS OBTAINED DURING 2015**

**2015 ANNUAL REPORT OF THE HIGHLAND REDEVELOPMENT COMMISSION**

Introduction

Under Indiana Code 36-7-14-13, the Redevelopment Commission (Commission, RC) must prepare an Annual Report outlining the activities of the Commission, the members, and the expenditures made during 2015. The following is a summary of the year and then a recap of each month. A list of goals for 2015, and the budget/expenditures for the year follows.

## 2015 HIGHLAND REDEVELOPMENT COMMISSION

### Annual Report Narrative

#### Summary of 2015

The Redevelopment Commission (RC, Commission) made significant progress in a number of areas in 2015. Using a 2014 \$2 million dollar bond, the Commission purchased property in the downtown Redevelopment Area I for future redevelopment, and has been engaged in negotiations for additional parcels. The Commission has moved forward with the Town Theatre renovation project, hiring a project architect, as well as taking steps to repair the roof and shore up the structure. The Commission has worked with the Town Theatre Board and supported two fundraisers to raise money for the future operation of the theatre, as well as conducted outreach to secure Town Theatre memberships and volunteers. The Commission also participated in the process of planning an Art and Cultural District, by engaging in planning exercises, holding public information meetings, disseminating a town-wide survey on the proposed District and tabulating the survey results. The Gateway sign on North Indianapolis Boulevard was completed in May, 2015. The Façade Improvement Grant program provided reimbursement for projects at 2825, 2821 and 2813 Highway Avenue, and granted preliminary approval for a project to initiate renovations at 8411 Kennedy Avenue.

Highland Main Street Bureau (HMS), a Committee under the Redevelopment Commission, had many accomplishments in 2015. Through its grassroots effort, they have assisted and publicized the Town Theatre renovation project, and have assisted in obtaining theatre memberships and volunteers. In addition, HMS members have logged many hours volunteering for numerous events, including the second annual Car Cruise, organizing Musicians at the Farmers' Market, the Festival of the Trail, Art Displays, Caroling at the Tree Lighting Ceremony, and assisting in tabulating Art & Cultural District survey results, during 2015.

The following is a summary of Commission activities for each month in 2015.

#### January 2015

At their January 14, 2015 Public Meeting, the Commissioners postponed the election of officers, until appointments were made by the Town Council. Three resolutions were passed: *Resolution 2015-01, A Resolution of the Highland Redevelopment Commission Approving a Retainer Agreement for Financial Advisory Services and General Redevelopment Consulting to the Highland Redevelopment Commission for 2015*, provided a financial consulting contract with Cender & Co.; *Resolution 2015-02, A Resolution of the Highland Redevelopment Commission Approving an Agreement for Legal Services to the Highland Redevelopment Commission and Approving an Agreement for Legal Services to the Highland Redevelopment Commission for 2015 for the amount of \$180.00 per hour*, was passed by the RC to approve a contract for legal services with Green and Kuchel law firm; , and *Resolution 2015-03, A Resolution Authorizing Compensation for Certain Employees to be Derived from the Proper Fund of the Redevelopment Department of the Town of Highland, Lake County, Indiana*, approved the salary for the Director, Recording Secretary, and Attorney. The Director reported that Highland Town Theatre Board of Directors had been appointed, and were going to begin meeting that month. The Director also reported that there would be a fund-raiser held for the Town Theatre on February 20, 2015 and that personnel from the Public Works Department were going to inspect the ceiling/roof of the theatre, prior to retaining a structural engineer. The Director reported that the property owner to the north of the theatre at 8610/8612 Kennedy, had been in contact

and was receptive to a purchase offer. Legal counsel was directed to prepare an offer for this properties. The Director stated that two appraisals for the old Ace Hardware building located at 8630 Kennedy Avenue, along with two vacant parcels on Kennedy Avenue will be forthcoming.

At the January 28, 2015 Study Session, the Commission discussed appraisals on various downtown properties within the proposed Art and Cultural District. The appraisals were for the former Ace Hardware building, as well as the property at 8610/8612 Kennedy Avenue immediately to the north of the Town Theatre. Commissioner Kuzmar discussed his visit to the Town Theatre and recommended that the next step should be removal of the old seats and then consultation with a structural engineer concerning the condition of the theatre's roof. He also discussed his meeting with Director Petro and representatives of VOA to receive the deliverables from the Commission's first contract.

#### February 2015

The Town Council appointed the following to the Commission for 2015: Greg Kuzmar, Dominic Noce, Jim Kessler, Rachel Delaney and Kathy DeGuilio-Fox. At the Public Meeting of February 11, 2015, the Commission approved the following slate of officers: President Dominic Noce, Vice President Greg Kuzmar, and Secretary Jim Kessler. The Commissioners tabled approval of the 2015 Goals, as well as the issue of Liability Waiver for Operation SOS. The Commission approved ticket prices for the February Town Theatre fundraiser, as well as the Founding Membership levels for Individual, Family, Student/Senior citizen, and small business memberships. Two resolutions were passed: *Resolutions 2015-04, A Resolution of the Town of Highland Redevelopment Commission Authorizing a Contract with Actin Contracting, LLC for the Demolition of a House and Garage at 2917 Highway Avenue, not to exceed \$11,835.00* and *Resolution 2015-05, a Contract with Krooswyk Trucking & Excavating for the Demolition of an Office Building and a Fence at 2821 Jewett Avenue, not to exceed \$4,080.00*. The Commissioners also approved payments for musicians for the 2015 Farmer's Market season, not to exceed \$2,550. During the study session, the commissioners were advised by legal counsel that an offer to purchase property at 8610/8612 Kennedy had been submitted to the owner. Also, there was a discussion about the structure and operation of the Town Theatre, as well as the February fundraiser on February 20, 2015.

During the Study Session of February 25, 2015 there was an overview of the various Commission projects and procedures provided to the new Commission members. The Commissioners discussed the proposed offer to purchase addendum requested by the owner of 8610/8612 Kennedy, and the addendum was to be forwarded by legal counsel for review. The Commission also decided on the following sequence of events, related to the Town Theatre: storage of artifacts, removal of seats, ceiling removal, inspection by structural engineer, and design plans. There was also a discussion on the TomFoolery fundraiser. The Commissioners also discussed, and made additions to, the proposed 2015 Goals.

#### March 2015

At their public meeting on March 11, 2015, the Commission approved their 2015 goals, and accepted the 2014 Annual Report of Activities of the Redevelopment Commission and the Report by the Redevelopment Commission on the Activities of Each Tax Increment Financing District for the Previous Year. Five resolutions were passed: *Resolution 2015-07, A Resolution of the Highland Redevelopment Commission Authorizing a Contract with Thunder Road Productions for Car Cruise Consulting and Organizational Services*; *Resolution 2015-08, A Resolution of the Highland Redevelopment Commission Concerning the 2016 Budget Year Determination for Tax Increment for the Highland Acres Allocation area*; *Resolution 2015-09, A Resolution of the Highland Redevelopment Commission Concerning the 2016 Budget Year Determination for Tax Increment for the Highland Commercial Corridors*

*Allocation Area; Resolution 2015-10, A Resolution of the Highland Redevelopment Commission Concerning the 2016 Budget Year Determination for Tax Increment for the Highland Redevelopment Area (Downtown) Allocation Area; and, Resolution 2015-11, A Resolution of the Highland Redevelopment Commission Authorizing a Contract with Angotti Landscaping to Remove the Seats in the Town Theatre Located at 8616 Kennedy Avenue, not to exceed \$1500.00; and expenses to move theatre artifacts from the theatre to a safe storage area, not to exceed \$500.00.* Commissioners also approved a motion to change the current starting time for all study sessions from 6:30 PM to 6:00 PM while maintaining the existing starting time for public meetings at 7:00 PM. At the study session following the meeting, Commissioners received reports on tax abatement compliance, Town Theatre, Highland Main Street and Art and Cultural District project updates, and parking issues at the Highland Rookery.

At the March 25, 2015 Study Session, the Director informed the Commission of the progress in negotiations to purchase the property at 8610/8612 Kennedy Avenue. Councilman Vasser reported that the Town Council had made two additional appointments, representing Highland Main Street, to the Town Theatre Board, which was moving forward with incorporating and obtaining tax exempt status. Commissioner Kessler reported that the seats had been removed from the Town Theatre and artifacts from the theatre have been cleaned and placed in storage. The commission discussed obtaining quotes for the removal and inspection of the theatre's ceiling and roof, and was asked to review the last architect's contract, in order to make suggestions on the terms and wording of future project contracts. Commissioners discussed a proposed façade grant application for 2813 Highway, as well as an update on the Art and Cultural District information gathering sessions. The commission received updates on the Highland Rookery parking lot and the status of the property at 2917 Highway, as demolition plans were underway. The Director advised the Commission that she was awaiting receipt of a pro forma on the northwest quadrant of Kennedy Avenue and Main Street, which would then be forwarded on to the Town Council.

April 2015

At its public meeting on April 8, 2015, the commission tabled a proposed Liability Waiver for "Operation SOS" and Resolution 2015-12, relative to the proposed façade grant for 2813 Highway. The Commission approved one resolutions: *Resolution 2015-13, A Resolution of the Highland Redevelopment Commission Authorizing a Contract with Actin Construction to Remove the Ceiling in the Town Theatre Located at 8616 Kennedy Avenue.* The resolution was approved with the following additions: 1) remaining fasteners for the ceiling to the joists will be removed, 2) ceiling joists will remain, 3) the surface facing the floor of the joists will be clean and free of debris, 4) any insulation sitting on the joists and ceiling will be removed, 4) the power to the theatre will remain on and 5) non-hazardous debris will be taken to the town's dumping facility, if permissible. At the study session following the meeting, the commissioners discussed the possible appointment of a Town Theatre project advocate, as well as received status updates on negotiations related to properties at 2711 and 2717 Condit and 8630 and 8620 Kennedy Avenue, along with properties subject to county tax sale. The commission also discussed the status of the Art and Cultural District grant, as well as upcoming Highland Main Street events.

At a special meeting held on April 22, 2015, the commission once again tabled consideration of the "Operation SOS" Liability Waiver and Resolution 2015-12. At the study session prior to the public meeting, the Director advised the Commission that the Town Theatre's ceiling was being removed on May 5<sup>th</sup>, by Actin Construction, and Commissioner Kuzmar was coordinating efforts with the structural engineer. The Director also reported that the owner of 8610 and 8612 Kennedy Avenue was asking for an August 1<sup>st</sup> closing date, to which the commission was agreeable. At the study session following the public meeting, Commissioner Kuzmar announced that dedication ceremony for the new Indianapolis Boulevard Gateway Sign would be held on May 27, 2015. The Director reported

that SHE had begun the process of gathering documents to begin planning their Arts and Cultural District study. The commission also received updates on the proposed Redevelopment Commission Assistant's position, as well as treatment of trees in the downtown, and business pro-forma on the proposed Kennedy Avenue Business Park.

#### May 2015

At the regularly scheduled Public Meeting of May 13, 2015, the RC accepted the signed Liability Waiver from "Operation SOS". At the study session prior to the public meeting, Attorney Green-Fraley advised the Commission that an August 1, 2015 closing date had been set to close purchase of 8610/8612 Kennedy Avenue, as well as described the 501-C3 application process that the Town Theatre Board should undertake. At the reconvened study session following the public meeting, Commissioner Kuzmar reported that he had met with the Town theatre's structural engineer, Enspect, and reviewed questions to be answered, as well as a tentative timeline for further steps to be taken. The commission was also updated on ongoing negotiations to purchase 2711/2717 Condit and 8630 Kennedy, as well as ongoing plans and events by Highland Main Street. The Director reported on the hiring process for the RC Assistant position, and asked for the commission to prepare questions for next study session on the proposed Kennedy Avenue Business Park.

At the regularly scheduled Study Session of May 27, 2015, the commission met with Dan Botich, of Cender & Co., who presented his Pro-Forma for a proposed business park on Kennedy Avenue. The study session was recessed in order to dedicate the Gateway Sign on North Indianapolis Boulevard. After the study session resumed, Commissioner Kuzmar reported on a recent meeting with the Town Theatre's structural engineer from Enspect, attended by himself, Commissioner Noce and the Director. He reported that at this meeting an initial summary of findings on the condition of the Theatre's roof and the engineer's proposed plan of action were reviewed. The engineer reported that a final report would be issued on the matter. The commission was advised on the ongoing negotiations for property purchases, the planning sessions on the proposed Art & Cultural District, as well as plans to distribute a survey to town residents on the proposed district.

#### June 2015

At the Public Meeting of June 10, 2015, the Commissioners approved the normal business agenda items including the approval of minutes and claims, as well as tabling Resolutions 2015-17 and 2015-18 and approving changes to the RC meeting schedule in July. At the study session prior to the public meeting, the commission reviewed a proposed *Timeline for Construction and Operations* for the Town Theatre, and Commissioner Kessler reported on the status of the removal of items from the theatre. The commission was also updated on property purchase negotiations, the Art and Cultural District planning, and the status on hiring a RC Assistant. At the study session following the public meeting, Commissioner Kessler reported that HMS had to postpone their Car Cruise, due to the weather, and the 2015 Festival of the Trail was scheduled for October 10, 2015.

At the June 24, 2015 Study Session, the commission met again with Dan Botich, of Cender & Co., to discuss the proposed Kennedy Avenue Business Park, with the next step to be contracting with an engineering firm for a site plan and environmental study. Commissioner Kuzmar reported on the status of shoring up the trusses in the Town Theatre, and he and the Director were going to begin work on a RFP for architectural firms to complete a theatre design. The commissioners were also updated on ongoing property purchase negotiations, HMS scheduled events, and a proposed state study of tax increment financing (TIF) within Indiana.

July 2015

At the Public Meeting of July 15, 2015, the Commissioners approved five resolutions: *Resolution 2015-17, A Resolution of the Town of Highland, Indiana Redevelopment Commission Amending the Declaratory Resolution, Which Designated the Highland Commercial Corridors Redevelopment Area, and Designated the Highland Commercial Corridors Redevelopment Area, and Designated the Highland Commercial Corridors Allocations Area for Purposes of Tax Increment Financing, in Order to Remove Certain Real Property From Said Allocation Area Provisions of the Declaratory Resolution; Resolution 2015-18, a Resolution of the Town of Highland, Indiana Redevelopment Commission Amending the Declaratory Resolution, Which Designated the Highland Commercial Corridors Redevelopment Area, and Designated the Highland Commercial Corridors Allocation Area for Purposes of Tax Increment Financing, in Order to Expand Said Allocation Area Provisions of the Declaratory Resolution for Certain Real Property Previously Removed from the Allocation Area by Amending Declaratory Resolution; Resolution 2015-14, A Resolution of the Highland Redevelopment Commission Authorizing a Contract with Enspect, Inc. to Assess the Roof Structure Within the Town Theatre Located at 8616 Avenue; Resolution 2015-15, A Resolution of the Highland Redevelopment Commission to Provide Reimbursement for a Façade Improvement Grant to Mr. George Siemer for Property Located at 2825 Highway Avenue; and, Resolution 2015-16, A Resolution of the Highland Redevelopment Commission to Provide Reimbursement for a Façade Improvement Grant to Mr. George Siemer for Property Located at 2821 Highway Avenue.* The Commissioners also approved a Request For Proposals (RFP) Document for an Architectural and Associated Engineering and Audio/Visual/Low-Voltage/Acoustical Design Service for a Complete Rehabilitation of the Town Theatre Located at 8616 Kennedy Avenue, and a Request by the Indiana Economic Development Association for a \$250.00 Contribution to Fund a Study to Determine the Benefits and Non-Benefits of an Allocation Area (Tax Increment Financing) in the State of Indiana. At the study session following the public meeting, the Director advised the Commission on a timetable and donations made toward the Town Theatre project, as well as ongoing property purchase negotiations and information provided on the proposed Kennedy Avenue business park.

During the regularly scheduled Study Session on July 29, 2014, Commissioners were updated on ongoing property purchase negotiations, and were advised that a tentative closing date for the purchase of 8610 and 8612 Kennedy Avenue was set for early August. The Director advised the Commission that the RFP for a Town Theatre architect was let on July 16, 2015, with responses due by August 17, 2015. The Director also advised the Commission that at their last study session, the Town Council stated that they wished for the Commission to proceed with an engineering study of the proposed Kennedy Avenue Business Park. The Commission was updated on upcoming Highland Main Street events, as well as that one thousand Art & Cultural District surveys, which were mailed to all Highland households, have to date been returned and are being tabulated. The Commission also reviewed the proposed 2016 Redevelopment Commission budget, which will be submitted for a vote by the Commission at their August meeting.

August 2015

At the regularly scheduled Public Meeting of August 12, 2015, the Commission recommended approval of a Tax Abatement for Peoples Bank Contingent Upon Adherence to the Redevelopment Area II—Commercial Corridors Design Standards and Municipal Code to the Town Council. The proposed site will be on Ridge Road. The

Commission approved the Draft 2016 Redevelopment Commission General and Capital Budgets. One resolution was also approved: *Resolution 2015-19, A Resolution of the Highland Redevelopment Commission to Provide Reimbursement for a Façade Improvement Grant to Ms. Elaine Stasinis for Property Located at 2813 Highway Avenue.* At the study session following the public meeting, the Commission reviewed the current timeline for the Town Theatre project and were updated on the RFP process for an architect, as well as on the number of Town Theatre memberships and volunteers to date. The Commission, Director and counsel discussed ongoing property purchase negotiations for 2711/27117 Condit and 8630 Kennedy Avenue.

The commission met at a Special Public Meeting on August 19, 2015 to review and discuss the five (5) responses to the Request for Proposals for Architectural Services that was issued by the Redevelopment Commission on July 16, 2015 and due on August 17, 2015. The five responses were from: Morris Architects Planners, Bauer Latoza, Wheeler-Kearns, VOA, and r +b Architecture Planning. The Commissioners received response matrix and summaries for each of the responses for their review, and each selected three firms that the Commission should interview. Unanimously, the Commission stated that they would like to interview Morris Architects Planners, Bauer Latoza, and Wheeler-Kearns. The Commissioners were asked to bring two sets of questions to the August 26, 2015 Study Session: One set would be factual questions that would be relayed to the firms before the interview so that they could provide those answers either before their interview or at the time of their interview; and, the second set of questions would be more open ended questions to create a dialogue with the potential candidate.

At the regularly scheduled Study Session of August 26, 2015, the Commission reviewed and discussed questions to be presented to the three architectural firms to be interviewed. The Commission asked the Director to set up times for the interviews with prospective architects and theatre consultants, if possible, at the Commission's September 9<sup>th</sup> meeting. The Commission also asked the Director to contact the Commission counsel to move forward with a counter offer to the owners of 8630 Kennedy Avenue.

#### September 2015

Commissioners met for their regularly scheduled Public Meeting and Study Session on September 9, 2015 and Members carried out their regular business of approving minutes and claims. At the study sessions prior to, and after the public meeting, the Commission interviewed the architects and their theatre consultants being considered for being chosen as the Town Theatre Project architect. Those interviewed were as follows: the architectural firm Morris Architects Planners, represented by John Morris, and their theatre consultant Schuler Shook, represented by Todd Hensley; the architectural firm of Wheeler-Kearns, represented by Larry Kearns, and their theatre consultant for this project, Schuler Shock, represented by Todd Hunsley (Mr. Hensley is the theatre consultant for both Morris Architects Wheeler-Kearns); and, the architectural firm of Bauer Latoza including the Principal, Ed Torrez and their Project Director, Kirk Sippel, with representatives from their theatre consultant company, BCA; Acoustic/AV consultant, Kirkegaard; MEH engineering company, Millies Engineering Group; and their structural engineers, Klein and Hoffman, Inc.

At the regularly scheduled Study Session of September 23, 2015 the Commissioners took part in a planning exercise on the proposed Art & Cultural District, led by Jon Rubles of SEH. The Commissioners present also discussed the three architect interviews and wanted to receive input from the two absent members before deciding on a selection. The commission also reviewed a proposed Façade Improvement Grant application for

8020 Kennedy Avenue, expressing concerns about the size of the project and whether it fit in the overall Redevelopment Area I plan.

#### October 2015

Commissioners met for their Public Meeting on October 14, 2015 to approve meeting minutes and to approve claims. During the study session prior to the public meeting, the Commission discussed the lease terms with The Primitive Peddler for 2813 and 2815 Jewett, in light of ongoing road construction in the downtown. The Commission also discussed their thoughts on each candidate for the Town Theatre architectural team. The Commissioners decided to continue their discussion on the three applicants, review the materials again, refine the selection and then move forward with a selection.

At the regularly scheduled Study Session on October 28, 2015 the Commissioners discussed the wording of a Town Theatre architecture contract and talking with local engineering firms to work on the proposed Kennedy Avenue business park. They also were updated on the progress on the Art & Cultural District plan to date. The Commissioners said they would like the contractor, SEH, to provide additional information on what works and what does not work in Art & Cultural Districts to assist them in their decision of managing the best and highest use of the property versus the need for adequate parking. Commissioners also discussed whether to extend the Art & Cultural District south to include a new art gallery that will be located at 8830 Kennedy Avenue on the west side of the street and the retail businesses on the east side of the street. Commissioners requested that environmental studies be completed on 8630 Kennedy, 2711 & 2717 Condit, and 8610 & 8612 Kennedy. They also directed the Director to turn on the utilities at 8610 & 8612 Kennedy.

#### November 2015

At the November 11, 2015 regularly scheduled public meeting, the Commission approved two resolutions. The resolutions were: *Resolution 2015-20, a Resolution of the Highland Redevelopment Commission that will Provide Preliminary Approval of a Façade Improvement Grant Application by Mark Machnic for His Building Located at 8411 Kennedy Avenue; and, Resolution 2015-21, an Exigent Resolution Providing for the Transfer of Appropriation Balances From and Among Major Budget Classifications in the Redevelopment Capital Fund as Requested by the Department Head(s) or Proper Officer(s) and Forwarded to the Redevelopment Commission for its Action Pursuant to IC 6-1.1-18-6.* The Commission also passed a motion to approve the Application to Submit the Town Theatre as an Indiana Bicentennial Project. At the study session prior to the public meeting, the Director informed the Commission that she had a conversation with the commercial realtor for 8630 Kennedy Avenue regarding access to allow environmental testing, and the realtor stated that he would not recommend to his client that environmental testing be completed before a mutual agreement to purchase the property dependent upon the results of environmental testing was completed. Commission legal counsel stated that a municipality has the right to have environmental testing completed before an agreement is in place and the Director would contact the commercial realtor regarding access for environmental testing.

The regularly scheduled Study Session of November 25, 2015 was cancelled due to the Thanksgiving Day holiday.

December 2015

At their regularly scheduled Public Meeting on December 9, 2015, the Commission approved *Resolution 2015-22, a Resolution of the Highland Redevelopment Commission Authorizing to Enter into a Contract with Morris Architects Planners, Inc. for Architectural and Engineering Services for the Town Theatre*. The Commission also passed a motion to Approve the Purchase of up to One-Week of Vacation Time in Lieu of Time Off, Pursuant to Section §5.02.09 of the Compensation and Benefits Ordinance, as well as a motion to cancel the December 23<sup>rd</sup> study session, but reserving the right to call a special meeting, if necessary. At the study session prior to the public meeting, Commissioners were advised of two proposed Façade Improvement Grant applications, for 8835 and 8836 Kennedy Avenue and discussed the status of engineering proposals for the proposed Kennedy Avenue Business Park. At the study session after the public meeting, the Commission was updated on the status of ongoing property purchase negotiations, and of environmental testing at 2711 and 2717 Condit, which had been completed and no environmental problems discovered.

A Special Public Meeting was scheduled for December 16, 2015, but due to a lack of a quorum, a study session was held instead. The Commissioners present were updated on the lease status for properties owned by the Commission on Jewett Street, as well as lease negotiations on 2811 Jewett. The Commissioners were also informed that four engineering proposals were received concerning the proposed Kennedy Avenue Business Park.

The Regularly scheduled Study Session of December 23, 2015 was cancelled due to the holidays.

## 2015 Redevelopment Commission Goals

1. Consolidation of Properties for Future Development
  - A. Continue to acquire appraisals on Priority List Properties 4th Q
  - B. Conduct appraisals on properties 4th Q
  - C. Begin Acquisition Process 4th Q
  
2. Landscaping Along Indianapolis Bridge
  - A. Complete Wall with Signage 2nd Q
  - B. Evaluate and Reimburse Contractors 2nd Q
  - C. Hold Ribbon Cutting-Dedication Ceremony 3rd Q
  
3. Town Theatre (Capital Improvements)
  - A. Remove Seats from Building 1st Q
  - B. Contract with a Structural Engineer to Review Roof 1st Q
  - C. Identify Steps to Complete Renovation Project 2nd Q
  - D. Identify Sources of Funding Renovation 3rd Q
  - E. Hire an Architectural Firm and Complete Design 3rd Q
  - F. Hire a General Contractor and Begin Renovation 3rd Q
  
4. Town Theatre (Operations)
  - A. Hold First Board Meeting of the New Board of Directors 1st Q
  - B. Incorporate as Non-Profit 1st Q
  - C. Create a Committee Structure and Begin Meetings 1st Q
  - E. Plan and Hold Several Fundraisers 4th Q
  - F. Set up an Accounting System 2nd Q
  - G. Assist Board with the Hiring of a Director and Projectionist 4th Q
  
4. Façade Improvement Grant Program
  - A. Allocate Initial dollars for 2015 1st Q
  - B. Develop Design Capability Resources to Provide Creative Support to Potential New Applicants 3rd Q
  - D. Develop a "library" of Design Renderings to be Used to Provide Direction to New Applicants 3rd Q
  - E. Fund at least two FIG projects 4th Q
  
5. Highland Main Street
  - A. Update Main Street Ordinance, Work Plan & Mission Statement 1st Q
  - B. Recruit New members 1st Q
  - C. Follow HMS Goals for 2015 4th Q

6. Municipal Parking Lot on the SWC of Highway and Kennedy Avenues
  - A. Refine a Plan Submitted by HMS for an Improved Parking Lot 2nd Q
  - B. Consider Phasing in the Plan 3rd Q
  - C. Resurface and Reline Where Appropriate 3rd Q
  - C. Recommend to Town Council as a site for Future Town Hall 1st Q
  
7. Improve the Appearance of Property in Highland
  - A. Meet with at Least One Owner in Highland to See if a Site Can Be Rehabbed 3rd Q
  - B. If Tax Abatement is an Option, Complete the Process 4th Q
  - C. Retrofit lighting in Downtown Highland 4th Q
  
8. Complete Plans for an Art and Cultural District in the Downtown
  - A. Hold Initial Meeting with All Stakeholders 1st Q
  - B. Hold session with the Public to Provide Input on a Plan 2nd Q
  - C. Meet with Volunteers who are a part of the Planning Process 3rd Q
  - D. Finalize Plans 4th Q
  
9. Plan a New Business Park on Kennedy Avenue and Main Street
  - A. Review the Pro-Forma Prepared by Cender & Co. 1st Q
  - B. Discuss and Finalize Plan 2nd Q
  - C. Present Plan to Town Council 3rd Q
  - D. If Approved by Council, Outline Action Plan 4th Q
  
10. Work with Plan Commission on these Topics:
  - A. Add Redevelopment Area II Design Standards to Code 3rd Q
  - B. Review and Revise where necessary, Design Standards for Redevelopment Area I 3rd Q
  - C. Review a portion of R-3 Zoned Properties, Add to Acquisition List, and Pursue Purchase, if warranted 4th Q
  
11. Actively Pursue Senior Housing for Highland
  - A. Initiate Meetings with at Least two Developers of Senior Housing to Explore Possible Interest 2nd Q
  - B. Locate Possible Sites for Senior Housing 2nd Q
  
12. Explore Idea of a Master Developer for Portions of the Redevelopment Areas 3rd Q
  
13. Examine, Study, and Survey Downtown Rental Units 4th Q

**AMOUNT OF FUNDS ON HAND**  
**AT THE CLOSE OF THE 2015 CALENDAR YEAR**

12/31/2015 EXPENDITURE REPORT FOR HIGHLAND  
 PERIOD ENDING 12/31/2015  
 BUDGET MASTER

GL NUMBER	DESCRIPTION	2015 BUDG-AMOUNT ORIGINAL BUDGET	DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY FOR MONTH 12/31/2015
Fund 094 - Redevelopment General								
Dept 0000								
GROUPING VALUE '10000'S								
094-0000-11101	REDEV GEN COMMISSION SALARIES	2,520.00	2,470.00	0.00	0.00	50.00	99.02	210.00
094-0000-11102	REDEV GEN SALARIES	0.00	9,065.82	0.00	0.00	7,964.73	53.23	1,441.21
094-0000-11107	REDEV GEN DIRECTOR SALARY	58,880.00	62,887.12	0.00	0.00	0.00	100.00	6,010.88
094-0000-11116	REDEV GEN PERSONAL TEMPORARY SEI	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-11128	REDEV GEN EMPLOYEE BONUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-11134	REDEV GEN RECORDING SECRETARY	624.00	624.00	0.00	0.00	0.00	100.00	52.00
094-0000-11201	REDEV GEN FICA & MEDICARE	4,836.00	5,667.57	0.00	0.00	835.88	87.15	585.54
094-0000-11209	REDEV GEN PERF	6,595.00	7,197.39	0.00	0.00	154.11	97.86	673.22
094-0000-11210	REDEV GEN PERF ANNUITY BY EMPLOYE	1,767.00	1,886.60	0.00	0.00	41.77	97.83	180.33
GROUPING VALUE '10000'S		80,222.00	98,690.99	0.00	0.00	9,046.49	90.83	9,153.18
GROUPING VALUE '20000'S								
094-0000-20003	MISC SUPPLIES	3,000.00	2,764.77	0.00	623.66	427.08	88.81	31.48
094-0000-20004	MAIN STREET SUPPLIES	3,000.00	2,980.24	0.00	0.00	2,107.88	58.57	0.00
094-0000-24200	HAZ MET SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '20000'S		6,000.00	5,745.01	0.00	623.66	2,534.96	71.53	31.48
GROUPING VALUE '30000'S								
094-0000-31001	REDEV GEN LEGAL FEES	18,000.00	12,474.00	0.00	4,250.00	3,176.00	84.04	702.00
094-0000-31003	CONSULTANT FEES	20,000.00	11,156.79	0.00	2,447.15	13,500.00	50.19	0.00
094-0000-31004	REDEV GEN TUITION/DEVELOPMENT	3,000.00	2,413.90	0.00	0.00	456.10	84.11	33.45
094-0000-31005	ENGINEERING & ARCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-31006	REDEV GEN NEIGHBORHOOD INC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-32001	REDEV GEN POSTAGE	500.00	82.00	0.00	0.00	418.00	16.40	0.00
094-0000-32002	REDEV GEN TRAVEL EXPENSES	3,600.00	1,795.47	0.00	0.00	855.73	67.72	362.05
094-0000-32003	TELEPHONE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-32004	INTERNET SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-32005	REDEV GEN WEB SITE SERVICES	500.00	0.00	0.00	0.00	500.00	0.00	0.00
094-0000-33001	REDEV GEN LEGAL NOTICES	500.00	82.48	0.00	0.00	417.52	16.50	0.00
094-0000-33002	REDEV GEN PRINTING	2,000.00	4,822.66	0.00	0.00	382.34	92.65	0.00
094-0000-34001	REDEV GEN BOND PREMIUM	250.00	1,120.00	0.00	0.00	0.00	100.00	0.00
094-0000-34005	OTHER INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-34016	UNAPPROPRIATED TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-34023	REDEV GEN MEDICAL/DENTAL PREM	18,000.00	9,070.62	0.00	0.00	8,929.38	50.39	756.91
094-0000-34043	REDEV GEN LIFE INSURANCE PREM	150.00	109.32	0.00	0.00	40.68	72.88	9.11
094-0000-35008	UTILITIES	1,000.00	4,370.81	0.00	100.00	6,572.75	40.48	512.99
094-0000-38601	SALES TAX - RENTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-39001	REDEV GEN SUBSCRIPTIONS & DUES	4,000.00	3,259.40	0.00	0.00	230.00	93.41	0.00
094-0000-39003	REDEV GEN PUBLIC RELATIONS	4,000.00	525.00	0.00	0.00	1,175.00	30.88	0.00
094-0000-39004	KIOSK DESIGN	1,000.00	262.00	0.00	0.00	738.00	26.20	0.00
094-0000-39008	REDEV GEN INTEREST ON LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-39020	INFO & COMM TECH SERVICE	10,000.00	9,331.00	0.00	0.00	0.00	100.00	0.00
094-0000-39030	MAIN STREET PROF SERVICES	2,000.00	5,119.00	0.00	0.00	891.61	82.58	0.00
094-0000-39999	SPECIAL TRANSFERS	0.00	21,536.00	0.00	0.00	0.00	100.00	75.00

12/31/2015

EXPENDITURE REPORT FOR HIGHLAND  
PERIOD ENDING 12/31/2015  
BUDGET MASTER

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BUDGT USED	ACTIVITY FOR MONTH 12/31/2015
GROUPING VALUE '30000'S		87,900.00	86,638.84	0.00	6,797.15	38,283.11	70.94	2,451.51
GROUPING VALUE '40000'S		0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-45300	TEMPORARY LOAN EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '40000'S		0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '50000'S		0.00	0.00	0.00	0.00	0.00	0.00	0.00
094-0000-59100	MISC TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '50000'S		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 0000		174,122.00	182,028.35	0.00	7,420.81	49,864.56	79.16	11,636.17

12/31/2015 EXPENDITURE REPORT FOR HIGHLAND  
 PERIOD ENDING 12/31/2015  
 BUDGET MASTER

GL NUMBER	DESCRIPTION	2015 BUDG-AMOUNT ORIGINAL BUDGET	DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY FOR MONTH 12/31/2015	
Fund 094 - Redevelopment General :									
TOTAL EXPENDITURES		174,122.00	239,313.72	182,028.35	0.00	7,420.81	49,864.56	79.16	11,636.17

12/31/2015 EXPENDITURE REPORT FOR HIGHLAND  
 PERIOD ENDING 12/31/2015  
 BUDGET MASTER

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	BUDG-AMOUNT	DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY FOR MONTH 12/31/2015
Fund 095 - Highland Economic Development									
Dept 0000									
GROUPING VALUE '40000'S		0.00	14,439.66	14,439.66	0.00	0.00	0.00	100.00	0.00
095-0000-40001	LAND PURCHASE	0.00	14,439.66	14,439.66	0.00	0.00	0.00	100.00	0.00
GROUPING VALUE '40000'S									
Total Dept 0000		0.00	14,439.66	14,439.66	0.00	0.00	0.00	100.00	0.00
Fund 095 - Highland Economic Development :									
TOTAL EXPENDITURES		0.00	14,439.66	14,439.66	0.00	0.00	0.00	100.00	0.00

12/31/2015 EXPENDITURE REPORT FOR HIGHLAND  
 PERIOD ENDING 12/31/2015  
 BUDGET MASTER

GL NUMBER	DESCRIPTION	2015 BUDG-AMOUNT		DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BODGT USED	ACTIVITY FOR MONTH
		ORIGINAL BUDGET							
Fund 096 - Redevelopment Capital									
Dept 0000									
GROUPING VALUE '20000'S'		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-24200	HAZ MET SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '20000'S'		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '30000'S'									
096-0000-31002	REDEV CONSTR ENGR/ARCHITECTURE	0.00	4,920.00	3,861.83	0.00	0.00	1,058.17	78.49	0.00
096-0000-31004	NEIGHBORHOOD SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-31005	REDEV CAP ENGR & ARCHITECTURE	20,000.00	351,127.50	33,393.50	0.00	312,184.00	5,550.00	98.42	780.00
096-0000-31006	REDEV CAP BOND SALE PROF SVC	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-31006-0006	REDEV CAP BOND SALE PROF SVC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-31007	REDEV CAP MAINTENANCE/REPAIR	10,000.00	10,000.00	6,692.28	0.00	0.00	3,307.72	66.92	0.00
096-0000-31008	REDEV CAP TREE REPLACEMENT	6,000.00	2,720.00	0.00	0.00	0.00	2,720.00	0.00	0.00
096-0000-34002	EDD GRANT PROGRAM	100,000.00	154,824.86	20,763.00	0.00	0.00	134,061.86	13.41	0.00
096-0000-39008	INTEREST ON LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-39011	REDEV BD PAYMENT OF PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-39012	REDEV BD PAYMENT OF INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-39014	REDEV BOND SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-39018	BOND LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-39019	OTHER LEGAL SERVICES (ACQUISITION)	0.00	10,108.00	3,456.00	0.00	0.00	6,652.00	34.19	990.00
096-0000-39023	BOND FINANCIAL ADVISORY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-39025	PROPERTY APPRAISAL SERVICES	0.00	3,500.00	2,250.00	0.00	0.00	1,250.00	64.29	0.00
096-0000-39026	DEMOLITION SERVICES	0.00	39,500.00	23,415.00	0.00	0.00	16,085.00	59.28	0.00
096-0000-39311	MISC- RED CAP PROPERTY TAXES	0.00	3,053.00	3,052.92	0.00	0.00	0.08	100.00	0.00
096-0000-39999	SPECIAL TRANSFERS	0.00	11,235.00	11,235.00	0.00	0.00	0.00	100.00	0.00
GROUPING VALUE '30000'S'		151,000.00	590,988.36	108,119.53	0.00	312,184.00	170,684.83	71.12	1,770.00
GROUPING VALUE '40000'S'									
096-0000-40000	REDEV CAP OPTION TO PURCHASE	87,191.00	87,191.00	0.00	0.00	0.00	87,191.00	0.00	0.00
096-0000-40001	LAND PURCHASE	24,000.00	1,210,793.97	153,721.81	0.00	0.00	1,057,072.16	12.70	0.00
096-0000-40008	LAND COMPLIANCE & CONTROL	0.00	21,250.00	0.00	0.00	0.00	21,250.00	0.00	0.00
096-0000-42001	REDEV CAP WAYFINDING SIGNS	24,000.00	53,503.34	0.00	0.00	0.00	53,503.34	0.00	0.00
096-0000-42002	REDEV CAP DECORATIVE LIGHTING	33,809.00	236.00	0.00	0.00	0.00	236.00	0.00	0.00
096-0000-43006	REDEV CAP WI-FI EQPT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-45001	REDEV CONSTR FINAL PHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-45003	REDEV CONSTR KENNEDY/HWY ENGR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-45005	REDEV CONSTR GATEWAYS & SIGNS	0.00	14,500.00	0.00	0.00	0.00	14,500.00	0.00	0.00
096-0000-45006	REDEV CONSTR BENCHES & RECEP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
096-0000-49901	REDEV CONSTR CONTINGENCY FINAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '40000'S'		169,000.00	1,387,474.31	153,721.81	0.00	0.00	1,233,752.50	11.08	0.00
GROUPING VALUE '50000'S'									
096-0000-59201-0006	DEMOLITION LOAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '50000'S'		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 0000		320,000.00	1,978,462.67	261,841.34	0.00	312,184.00	1,404,437.33	29.01	1,770.00

12/31/2015 EXPENDITURE REPORT FOR HIGHLAND  
 PERIOD ENDING 12/31/2015  
 BUDGET MASTER

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY FOR MONTH 12/31/2015
Fund 096 - Redevelopment Capital :								
TOTAL EXPENDITURES		320,000.00	261,841.34	0.00	312,184.00	1,404,437.33	29.01	1,770.00



12/31/2015 EXPENDITURE REPORT FOR HIGHLAND  
 PERIOD ENDING 12/31/2015  
 BUDGET MASTER

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 BUDG-AMOUNT	DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY FOR MONTH 12/31/2015
Fund 098 -	Downtown Redevel District ALLOC								
Dept 0000									
GROUPING VALUE '20000'S'		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
098-0000-24200	HAZ MET SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '20000'S'		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '30000'S'									
098-0000-31006	CORP CAP BOND SALE ADVISOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
098-0000-33003	CORP CAP BOND COUNSEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
098-0000-33004	CORP CAP LOCAL COUNSEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
098-0000-39001	CORP CAP OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '30000'S'		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '40000'S'									
098-0000-44405	CORP CAP ST & HWY RESURFACING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROUPING VALUE '40000'S'		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 0000		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

12/31/2015

EXPENDITURE REPORT FOR HIGHLAND  
PERIOD ENDING 12/31/2015  
BUDGET MASTER

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	2015 BUDG-AMOUNT	DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY FOR MONTH 12/31/2015
	Fund 098 - Downtown Redevel District ALLOC:								
	TOTAL EXPENDITURES	0.00			0.00	0.00	0.00	0.00	0.00

12/31/2015

EXPENDITURE REPORT FOR HIGHLAND  
 PERIOD ENDING 12/31/2015  
 BUDGET MASTER

GL NUMBER	DESCRIPTION	2015 ORIGINAL BUDGET	BUDG-AMOUNT	DISBURSED	PENDING REQUISITIONS	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED	ACTIVITY FOR MONTH 12/31/2015
Fund 101 - REDEVELOPMENT BND & INT NON-EXEMPT									
Dept 0000									
GROUPING VALUE '30000'S'									
101-0000-39011	REDEV BD PAYMENT OF PRINCIPAL	215,000.00	215,000.00	215,000.00	0.00	0.00	0.00	100.00	0.00
101-0000-39012	REDEV BD PAYMENT OF INTEREST	41,368.00	41,368.00	41,367.50	0.00	0.00	0.50	100.00	0.00
101-0000-39013	REDEV PAYING AGENT FEE	350.00	350.00	0.00	0.00	0.00	350.00	0.00	0.00
GROUPING VALUE '30000'S'		256,718.00	256,718.00	256,367.50	0.00	0.00	350.50	99.86	0.00
Total Dept 0000		256,718.00	256,718.00	256,367.50	0.00	0.00	350.50	99.86	0.00
Fund 101 - REDEVELOPMENT BND & INT NON-EXEMPT:									
TOTAL EXPENDITURES		256,718.00	256,718.00	256,367.50	0.00	0.00	350.50	99.86	0.00

**2015 LAKE COUNTY AUDITOR'S**  
**CERTIFICATE OF TAX DISTRIBUTION**

Prescribed by the State Board of Accountants

- Prepare Four Copies:  
 1. Taxing Unit  
 2. County Treasurer  
 3. County Auditor  
 4. SD/C

### County Auditor's Certificate of Tax Distribution

Lake County, Indiana

County Form No. 22 (Rev. 1985)

December 22, 2012

I hereby certify that I have this day issued Warrant No. 1021900 on the Treasurer of Lake County, Indiana, in favor of Highland Redevelopment of Highland Redevelopment in the sum of 87,447.93 on account of taxes due said governmental unit as follows:

Name of Fund	Taxes				Deductions			Net Total Distributed
	General Property	Tax	Financial Institutions	Local Option	Advance Tax	Advance Excise	Examination of Records	
658-TIF Highland Acres	6,446.62							6,446.62
658-TIF Highland Redevelopment	64,146.01							64,146.01
658-TIF Highland Corridor	16,855.30							16,855.30
<b>Totals</b>	<b>87,447.93</b>							<b>87,447.93</b>

*James J. [Signature]*  
 County Auditor

2015

County Form No. 22 (Rev. 1985) June 25, 2015

### County Auditor's Certificate of Tax Distribution

County Auditor, Lake County, Indiana

I hereby certify that I have this day issued Warrant No. 173,217.21 on the Treasurer of Lake County, Indiana, 1/07/1900 in favor of Highland Redevelopment in the sum of \$ 707.99 on account of taxes due and governmental unit as follows:

- Prescribed by the State Board of Accounts
- Prepare Four Copies:
1. Taxing Unit
  2. County Treasurer
  3. County Auditor
  4. SBTC

Name of Fund	Taxes				Deductions			Net Total Distributed	
	General Property	Excise Tax	Financial Institutions	Local Option	Total	Advances Tax	Advance Excise		Examination of Records
658-TIF Highland Acres	6,446.62				6,446.62				
658-TIF Highland Redevelopment	74,027.79				74,027.79				
658-TIF Highland Corridor	92,742.80				92,742.80				
<b>Totals</b>	<b>173,217.21</b>				<b>173,217.21</b>				

*John E. Hebert*  
County Auditor

6-26-15  
wcpb. # 299934

**POTENTIAL TAX INCREMENT SURPLUS OR DEFICIT**

**FISCAL YEAR 2015 FOR HIGHLAND, INDIANA**

**EXHIBIT A.1—HIGHLAND ACRES ALLOCATION AREA**

**EXHIBIT A.2—HIGHLAND DOWNTOWN ALLOCATION AREA**

**EXHIBIT A.3—HIGHLAND COMMERCIAL CORRIDORS ALLOCATION  
AREA**

TOWN OF HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Acres Allocation Area (026 Highland)

Per I.C. 36-7-14-39(b)(4)(A)

Dated: March 11, 2015

Determination Criteria	DLGF TIF CODE: T45451 Highland Acres Allocation Area
Allocation Area Real Property Net Assessment <sup>1</sup>	\$ 2,399,175
Allocation Area Personal Property Net Assessment <sup>1</sup>	-
Total Allocation Area Net Assessment <sup>1</sup>	\$ 2,399,175
March 1, 2014 Base Assessment	\$ 1,926,965
Potential Captured Assessed Value <sup>1</sup>	\$ 472,210
Pay 2015 Certified Net Tax Rate	\$ 2.7304
Estimated 2016 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2.7900
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)	3.00%
Estimated Tax Increment (Pay 2016) (Assumption: 95% collection rate)	\$ 12,516
<u>Commission Obligations</u>	
Outstanding Debt Service/Lease Payments	
(a) (Fiscal Year 2016)	\$ -
Anticipated Cost of Allocation Area Projects/Programs	2,950,000
Total of Commission Obligations	\$ 2,950,000
Estimated Allocation Area Tax Increment (FY 2016)	\$ 12,516
Total of Commission Obligations, Projects and/or Programs through 2016	2,950,000
Tax Increment Balance (Surplus or Deficit)	\$ (2,937,484)
Estimated Potential Captured Assessment <sup>1</sup>	\$ 472,210
Estimated Potential Captured Assessment Required to meet Obligations (Percent)	100%
Estimated Captured Assessment	\$ 472,210
<b>Estimated Uncaptured Assessment</b>	
(Excess Assessed Value to Overlapping Taxing Units)	\$ -
Is the Estimated Uncaptured Assessment greater than 200%?	NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body:	NO

**Notes:**

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the March 1, 2014 assessment date.

Prepared by

*Cender & Company*



A-1

EXHIBIT A

TOWN OF HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Redevelopment Area (Downtown) Allocation Area (026 Highland 2)

Per I.C. 36-7-14-39(b)(4)(A)

Dated: March 11, 2015

DLGF TIF CODE: T45452

Highland Redevelopment Area  
(Downtown) Allocation Area

Determination Criteria

Allocation Area Real Property Net Assessment <sup>1</sup>	\$	45,116,869
Allocation Area Personal Property Net Assessment <sup>1</sup>		
Total Allocation Area Net Assessment <sup>1</sup>	\$	45,116,869
March 1, 2014 Base Assessment	\$	39,557,064
Potential Captured Assessed Value <sup>1</sup>	\$	5,559,805
Pay 2015 Certified Net Tax Rate	\$	2.7304
Estimated 2016 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$	2.7900
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)		3.00%
Estimated Tax Increment (Pay 2016) (Assumption: 95% collection rate)	\$	147,363
<u>Commission Obligations</u>		
Outstanding Debt Service/Lease Payments		
(a) (Fiscal Year 2016)	\$	-
Anticipated Cost of Allocation Area Projects/Programs		4,895,500
Total of Commission Obligations	\$	4,895,500
Estimated Allocation Area Tax Increment (FY 2016)	\$	147,363
Total of Commission Obligations, Projects and/or Programs through 2016		4,895,500
Tax Increment Balance (Surplus or Deficit)	\$	(4,548,137)
Estimated Potential Captured Assessment <sup>1</sup>	\$	5,559,805
Estimated Potential Captured Assessment Required to meet Obligations (Percent)		100%
Estimated Captured Assessment	\$	5,559,805

Estimated Uncaptured Assessment

(Excess Assessed Value to Overlapping Taxing Units)

Is the Estimated Uncaptured Assessment greater than 200%?

PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body.

\$

NO

NO

Notes:

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the March 1, 2014 assessment date.

Prepared by

Cender & Company LLC



A-1

TOWN OF HIGHLAND, INDIANA  
 HIGHLAND REDEVELOPMENT COMMISSION

Commission Determination: Highland Commercial Corridors Allocation Area (026 Highland 3)  
 Per I.C. 36-7-14-39(b)(4)(A)  
 Dated: March 11, 2015

	DLGF TIF CODE: T45453 Highland Commercial Corridors Allocation Area
<b>Determination Criteria</b>	
Allocation Area Real Property Net Assessment <sup>1</sup>	\$ 146,048,733
Allocation Area Personal Property Net Assessment <sup>1</sup>	-
Total Allocation Area Net Assessment <sup>1</sup>	\$ 146,048,733
March 1, 2014 Base Assessment	\$ 138,403,290
Potential Captured Assessed Value <sup>1</sup>	\$ 7,645,443
Pay 2015 Certified Net Tax Rate	\$ 2.7304
Estimated 2016 Net Tax Rate (Assumption: 2% increase as rounded to the hundredths)	\$ 2.7900
Statutory Circuit Breaker (Applicable to Gross AV of Other Real & Personal Property)	3.00%
Estimated Tax Increment (Pay 2016) (Assumption: 95% collection rate)	\$ 202,642
<b>Commission Obligations</b>	
Outstanding Debt Service/Lease Payments (a) (Fiscal Year 2016)	\$ -
Anticipated Cost of Allocation Area Projects/Programs	3,550,000
Total of Commission Obligations	\$ 3,550,000
Estimated Allocation Area Tax Increment (FY 2016)	\$ 202,642
Total of Commission Obligations, Projects and/or Programs through 2016	3,550,000
Tax Increment Balance (Surplus or Deficit)	\$ (3,347,358)
Estimated Potential Captured Assessment <sup>1</sup>	\$ 7,645,443
Estimated Potential Captured Assessment Required to meet Obligations (Percent)	100%
Estimated Captured Assessment	\$ 7,645,443
<b>Estimated Uncaptured Assessment (Excess Assessed Value to Overlapping Taxing Units)</b>	\$ -
Is the Estimated Uncaptured Assessment greater than 200%?	NO
PURSUANT TO I.C. 36-7-14-39(b)(4)(C), this Determination must be filed with the Town Council as the Legislative Body.	NO

Notes:

1. Data based upon the most current assessment data available from the Office of the Lake County Auditor for the March 1, 2014 assessment date.

Prepared by

Cender & Company LLC



**AMOUNT OF TAX INCREMENT REVENUES REQUIRED FOR:**

**EXHIBIT B.1—ECONOMIC DEVELOPMENT PLAN FOR THE HIGHLAND  
ACRES ECONOMIC DEVELOPMENT AREA**

**EXHIBIT B.2—REDEVELOPMENT PLAN FOR THE HIGHLAND  
(DOWNTOWN) REDEVELOPMENT AREA**

**EXHIBIT B.3—REDEVELOPMENT PLAN FOR THE HIGHLAND  
COMMERCIAL CORRIDORS REDEVELOPMENT AREA**

EXHIBIT B.1

HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION

Economic Development Plan for the Highland Acres Economic Development Area:  
Highland Acres Allocation Area

DISCLOSURE OF CONTRACTUAL OBLIGATIONS AND DEBT SERVICE

1. Describe the obligation (as defined by IC 6-1.1-21.2-6.6) to be paid from the tax increment revenues.

The Commission currently does not have any outstanding debt service to be paid from tax increment. However,  
the Commission intends to use tax increment generated to pay for projects and programs identified in the Economic  
Development Plan for the Highland Acres Economic Development Area (APPENDIX B: Plan Budget).

2. List the effective dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

3. List the expiration or termination dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

4. Is the contractual obligation or debt service supported by revenues other than tax increment revenues?  
If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

No

5. List the amount of tax increment revenues required for the obligations described above.

<u>Plan projects and programs, as estimated</u>	<u>\$ 3,170,000.00</u>
<u>Total:</u>	<u>\$ 3,170,000.00</u>

EXHIBIT B.2

HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION

Redevelopment Plan for the Highland (Downtown) Redevelopment Development Area:  
Highland (Downtown) Allocation Area

DISCLOSURE OF CONTRACTUAL OBLIGATIONS AND DEBT SERVICE

1. Describe the obligation (as defined by IC 6-1.1-21.2-6.6) to be paid from the tax increment revenues.

The Commission currently does not have any outstanding debt service to be paid from tax increment. However,  
the Commission intends to use tax increment generated to pay for projects and programs identified in the Redevelopment  
District Comprehensive Plan, Chapter 7-Implementation Plan. Project and programs have been estimated.

2. List the effective dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

3. List the expiration or termination dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

4. Is the contractual obligation or debt service supported by revenues other than tax increment revenues?  
If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

No

5. List the amount of tax increment revenues required for the obligations described above.

<u>Plan projects and programs, as estimated</u>	<u>\$ 5,000,000.00</u>
<u>Total:</u>	<u>\$ 5,000,000.00</u>

EXHIBIT B.3

HIGHLAND, INDIANA  
HIGHLAND REDEVELOPMENT COMMISSION

Redevelopment Plan for the Highland Commercial Corridors Redevelopment Development Area:  
Highland Commercial Corridors Allocation Area

DISCLOSURE OF CONTRACTUAL OBLIGATIONS AND DEBT SERVICE

1. Describe the obligation (as defined by IC 6-1.1-21.2-6.6) to be paid from the tax increment revenues.

The Commission currently does not have any outstanding debt service to be paid from tax increment. However, the Commission intends to use tax increment generated to pay for projects and programs identified in the Economic Redevelopment Plan for the Highland Commercial Corridors Redevelopment Area (APPENDIX D: Plan Budget).

2. List the effective dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

3. List the expiration or termination dates of the obligations.

\_\_\_\_\_  
\_\_\_\_\_

4. Is the contractual obligation or debt service supported by revenues other than tax increment revenues?  
If so, please describe. (Ex: CAGIT, COIT, CEDIT, ad valorem property taxes, other)

No

5. List the amount of tax increment revenues required for the obligations described above.

<u>Plan projects and programs, as estimated</u>	<u>\$ 4,325,000.00</u>
<u>Total:</u>	<u>\$ 4,325,000.00</u>

**HIGHLAND, INDIANA**

**PARCEL DATA BY TAX INCREMENT FINANCING AREAS**

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>b</sup>)

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
TIF Code: 026 Highland							
<b>Highland Acres Allocation Area</b>							
45	45-07-32-479-011.000-026	R	Rauer, James P & Marjorie E	\$ 120,300	\$ 120,300	\$ 120,300	\$ -
45	45-07-32-479-012.000-026	R	Rauer, James P & Marge E	195,800	96,700	96,700	-
45	45-07-32-479-013.000-026	R	Kish & Rauer Plumbing & Heating Co	130,600	130,600	251,260	(120,660)
45	45-07-32-479-014.000-026	R	Lynn, Roy David & Shirley M Lynn Co-Trustees The Roy David Lynn & Shirley M Lynn Revocable Living Trust dated 12/5/2003 (Roy David Lynn & Shirley M Lynn reserve a LIFE ESTATE)	120,500	50,580	50,580	-
45	45-07-32-479-015.000-026	R	Harkin, Joseph D & Cecilia L	156,700	79,220	79,220	-
45	45-07-32-479-017.000-026	R	WSU Properties LLC	589,600	589,600	498,600	91,000
45	45-07-32-479-020.000-026	R	Shah & Luke LLC	6,000	6,000	120,300	(114,300)
45	45-07-32-479-021.000-026	R	Blaker, Donald & Olga	151,700	56,875	56,875	-
45	45-07-32-479-023.000-026	R	Blaker, Donald R Et Al	1,800	1,800	1,740	60
45	45-07-32-479-024.000-026	R	Oil & Suds Inc	668,600	668,600	452,370	216,230
45	45-07-32-479-025.000-026	R	Institution Group LLC	134,200	134,200	99,510	34,690
45	45-07-32-479-026.000-026	R	GFS Marketplace Realty Five LLC	201,700	201,700	-	201,700
45	45-07-32-479-027.000-026	R	Institution Group LLC	128,600	128,600	-	128,600
45	45-07-32-479-028.000-026	R	Title Development Properties LLC	134,400	134,400	99,510	34,890
<b>Totals:</b>				<b>\$ 2,740,500</b>	<b>\$ 2,399,175</b>	<b>\$ 1,926,965</b>	<b>\$ 472,210</b>

**Town of Highland Redevelopment Commission**  
**Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>b</sup>)

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
TIF Code: 026 Highland 2							
<b>Highland Redevelopment Allocation Area</b>							
45	45-07-16-381-014.000-026	R	The Town Of Highland	\$ -	\$ -	\$ -	\$ -
45	45-07-16-381-015.000-026	R	The Town Of Highland	-	-	-	-
45	45-07-16-381-016.000-026	R	North Star Trust Company Tr #3751	41,400	41,400	34,910	6,490
45	45-07-16-381-017.000-026	R	North Star Trust Company Tr #3751	37,900	37,900	31,960	5,940
45	45-07-16-381-018.000-026	R	Webber, Donald E & Rosemarie	88,100	88,100	71,710	16,390
45	45-07-16-381-019.000-026	R	Lake Co Tr Co Tr 3396	71,600	71,600	60,310	11,290
45	45-07-16-381-020.000-026	R	Williams, Gary J & J. Helen Williams h&w)	142,100	142,100	110,490	31,610
45	45-07-16-381-021.000-026	R	Lewis, Dan C & Patti Ann	104,000	104,000	87,560	16,440
45	45-07-16-381-022.000-026	R	Marilaur Properties, LLC	203,900	203,900	171,590	32,310
45	45-07-16-381-023.000-026	R	Mahoney, Dale R	181,900	181,900	120,100	61,800
45	45-07-16-451-001.000-026	R	Town of Highland (non/tax)	-	-	-	-
45	45-07-16-451-002.000-026	R	Department Of Parks Of The Civil	-	-	-	-
45	45-07-17-476-005.000-026	R	Little Cal River Basin Dev Comm	-	-	-	-
45	45-07-21-127-031.000-026	R	Mirza, Sajjad A	98,400	98,400	98,400	-
45	45-07-21-127-032.000-026	R	Zia, Anjum	74,100	16,266	16,266	-
45	45-07-21-127-033.000-026	R	McHenry, Ellen K	111,600	111,600	111,600	-
45	45-07-21-127-034.000-026	R	Saties, Inc.	140,100	140,100	164,120	(24,020)
45	45-07-21-127-035.000-026	R	Johnston, William R	205,700	138,205	138,205	-
45	45-07-21-128-030.000-026	R	Kennedy Avenue LLC	150,600	150,600	112,530	38,070
45	45-07-21-128-031.000-026	R	Kennedy Avenue LLC (corrected 6/10/2003 csb)	85,600	85,600	85,600	-
45	45-07-21-128-032.000-026	R	Berry, Jack L	77,100	77,100	-	77,100
45	45-07-21-128-033.000-026	R	Webber, Donald E & Rosemarie	64,000	64,000	64,000	-
45	45-07-21-128-034.000-026	R	Bochnowski, Thomas S & Diane J	78,600	78,600	71,310	7,290
45	45-07-21-129-029.000-026	R	JGN Enterprises, LLC	72,900	72,900	65,470	7,430
45	45-07-21-129-030.000-026	R	Hobson, Tony & Timothy Scott T/C	102,400	102,400	102,400	-
45	45-07-21-129-031.000-026	R	Kelley, Michael C & Susan J h&w	91,600	91,600	91,600	-
45	45-07-21-129-032.000-026	R	Bright Futures Child Care and Preschool LLC	67,900	67,900	62,480	5,420
45	45-07-21-129-033.000-026	R	Girman, Corlis J Trs under Tr Agree dtd 11/14/2001 known as the Corlis J Girman Living Trust (Corlis J Girman R/L)	70,800	70,800	70,800	-
45	45-07-21-130-029.000-026	R	Spence, James E & Joann M Et Al	129,600	42,510	42,510	-
45	45-07-21-130-030.000-026	R	Fleming, Beverly J	117,100	76,326	76,326	-
45	45-07-21-130-031.000-026	R	Grauel LLC	38,400	38,400	21,880	16,520
45	45-07-21-130-032.000-026	R	Crowel, Thomas R & Nancy Jean	35,200	35,200	30,200	5,000
45	45-07-21-130-033.000-026	R	Crowel, Thomas R & Nancy J	342,500	342,500	436,200	(93,700)
45	45-07-21-176-040.000-026	R	Cheker Oil Company Of Indiana Inc	47,800	47,800	34,260	13,540
45	45-07-21-177-033.000-026	R	Daly, Mary D	88,600	88,600	79,390	9,210
45	45-07-21-177-034.000-026	R	Rizo, Steven B & Jose L Jr.	78,700	78,700	78,700	-
45	45-07-21-177-035.000-026	R	Greeson, Jerry A & Joyce	59,600	59,600	54,460	5,140
45	45-07-21-177-036.000-026	R	Smith, George A	76,200	73,200	60,080	13,120
45	45-07-21-177-037.000-026	R	Molenda, Paula	78,600	78,600	66,240	12,360
45	45-07-21-177-038.000-026	R	Gladish Enterprizes LLC	243,300	240,300	33,480	206,820
45	45-07-21-178-024.000-026	R	Micka, Wayne	89,800	89,800	84,090	5,710
45	45-07-21-178-025.000-026	R	Micka, Wayne	95,300	95,300	89,250	6,050
45	45-07-21-178-026.000-026	R	Kusiak Properties, LLC	112,400	112,400	94,980	17,420
45	45-07-21-178-027.000-026	R	Swalek, Fred & Denise h&w	91,100	91,100	91,100	-
45	45-07-21-178-028.000-026	R	Swalek, Fred	101,200	101,200	91,140	10,060
45	45-07-21-178-029.000-026	R	Kozlowski, William J & Dianne M Kozlowski Trustees of the Kozlowski Living Trust dated 10/26/1992	255,100	255,100	221,550	33,550
45	45-07-21-179-012.000-026	R	2735 Norman Land Trust, Adam Lulinski Trustee	121,200	121,200	121,200	-
45	45-07-21-179-014.000-026	R	Kozlowski, William Jas & Nancy M h&w	76,800	76,800	76,800	-
45	45-07-21-179-015.000-026	R	Gabra! Investments, LLC	77,200	77,200	68,720	8,480
45	45-07-21-179-016.000-026	R	Raketich, Michael A	121,500	79,764	79,764	-
45	45-07-21-179-017.000-026	R	Schulte, George W Trs Tr Et Al	81,600	81,600	75,140	6,460
45	45-07-21-179-018.000-026	R	Vaile, Edwin	101,600	36,790	36,790	-

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

**List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>b</sup>)**

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
45	45-07-21-179-019.000-026	R	Baron, April D	93,100	18,785	18,785	-
45	45-07-21-201-001.000-026	R	Abbott, Susan M Trustee under the Pihulic Land Trust Know as the Pihulic Tr No. 1001	1,024,200	1,024,200	719,980	304,240
45	45-07-21-201-002.000-026	R	Abbott, Susan , Trustee of the Pihulic Land Trust Agreement Dtd 10/29/04, known as The Pihulic Trust No. 1002	94,800	94,800	77,510	17,290
45	45-07-21-201-003.000-026	R	Abbott, Susan , Trustee of the Pihulic Land Trust Agreement Dtd 10/29/04, known as The Pihulic Trust No. 1002	1,012,500	1,012,500	1,174,180	(161,680)
45	45-07-21-205-001.000-026	R	Grimm, Steven	42,400	42,400	35,700	6,700
45	45-07-21-205-002.000-026	R	Wolf 1 Enterprises LLC	288,100	288,100	246,140	41,960
45	45-07-21-205-003.000-026	R	The Happy Tr Dtd 9/1/95	154,400	154,400	128,220	26,180
45	45-07-21-206-001.000-026	R	DOWNEY REALTY LLC	215,300	215,300	193,700	21,600
45	45-07-21-206-002.000-026	R	DOWNEY REALTY LLC	111,900	111,900	98,350	13,550
45	45-07-21-206-003.000-026	R	Harris NA Tr #2912 (Ownership Restored-OTD 9/29/06)	303,500	303,500	255,310	48,190
45	45-07-21-251-001.000-026	R	DEB Holdings, LLC	105,400	105,400	88,350	17,050
45	45-07-21-251-002.000-026	R	Hinsdale Gas LLC	1,515,800	1,515,800	628,300	887,500
45	45-07-21-252-001.000-026	R	Borsuk, Stephen	95,100	95,100	76,200	18,900
45	45-07-21-252-002.000-026	R	FroYo Properties LLC	282,400	282,400	236,180	46,220
45	45-07-21-253-001.000-026	R	Maio Properties, LLC	88,500	88,500	73,530	14,970
45	45-07-21-253-002.000-026	R	Malo Properties, LLC	547,400	547,400	482,530	64,870
45	45-07-21-254-001.000-026	R	Kalokhe, Pradeep V & Urmi P	199,100	199,100	172,490	26,610
45	45-07-21-302-001.000-026	R	Northern Indiana Pub. Service Co	7,700	7,700	6,150	1,550
45	45-07-21-302-002.000-026	R	Schade, Louise	12,600	12,600	11,390	1,210
45	45-07-21-302-003.000-026	R	Pukoszek, Stanley W.	118,200	45,420	45,420	-
45	45-07-21-302-004.000-026	R	Valentino Edwardina M as Trustee of the Valentino Edwardina M Rev Tr	138,500	138,500	138,500	-
45	45-07-21-302-005.000-026	R	Valentino Edwardina M as Trustee of the Valentino Edwardina M Rev Tr	94,300	94,300	94,300	-
45	45-07-21-302-006.000-026	R	Schade, Louise	20,100	20,100	18,170	1,930
45	45-07-21-302-007.000-026	R	Brown, James M (Corr 6-25-09, deed was transferred incorrectly, OTD 9-2-98)sig	162,900	162,900	162,900	-
45	45-07-21-302-008.000-026	R	E & K Properties, LLC	139,700	139,700	116,620	23,080
45	45-07-21-302-009.000-026	R	Schade, Louise	142,200	142,200	142,200	-
45	45-07-21-302-010.000-026	R	Schade, Louise	138,300	60,925	60,925	-
45	45-07-21-302-011.000-026	R	Schade, Louise	102,500	102,500	102,500	-
45	45-07-21-302-012.000-026	R	Zadvorna, Valentyna	104,300	35,545	36,850	(1,305)
45	45-07-21-302-013.000-026	R	Darnell David J and Patricia L. Darnell, H&W	110,800	110,800	110,800	-
45	45-07-21-302-014.000-026	R	Leeps Supply Company Inc	219,900	219,900	-	219,900
45	45-07-21-302-017.000-026	R	Creative Hair Styling Academy, Inc	137,300	-	-	-
45	45-07-21-302-018.000-026	R	Creative Hair Styling Academy, Inc	35,200	-	-	-
45	45-07-21-302-019.000-026	R	Creative Hair Styling Academy, Inc	299,700	-	-	-
45	45-07-21-326-001.000-026	R	N E Leep Realty Corp	494,800	494,800	432,690	62,110
45	45-07-21-326-002.000-026	R	Northern Indiana Public Service Co	94,000	94,000	82,650	11,350
45	45-07-21-326-003.000-026	R	Northern Indiana Public Service Co	1,200	1,200	840	360
45	45-07-21-326-004.000-026	R	Cor, Properties	1,076,600	1,076,600	4,190	1,072,410
45	45-07-21-326-007.000-026	R	Cor, Properties	662,700	662,700	556,810	105,890
45	45-07-21-326-008.000-026	R	Cor, Properties	92,800	18,905	18,905	-
45	45-07-21-326-009.000-026	R	Zigterman, Roger M & Carol A Trs	95,100	95,100	95,100	-
45	45-07-21-326-010.000-026	R	Montasiewicz, Joseph F & Helen K	74,000	74,000	74,000	-
45	45-07-21-326-011.000-026	R	Zigterman, Roger M Jr. & Katherine R h&w	101,100	23,985	23,985	-
45	45-07-21-326-012.000-026	R	Zigterman, Roger M & Carol A Trs	121,700	47,100	47,100	-
45	45-07-21-326-013.000-026	R	Bailey, Yale Arthur Joseph Et Al	136,600	59,540	117,550	(58,010)
45	45-07-21-326-014.000-026	R	Kessler, James D & Maggie S	68,500	68,500	68,500	-
45	45-07-21-326-015.000-026	R	Longacre, Timothy D	94,300	32,045	32,045	-
45	45-07-21-326-016.000-026	R	Tomczak, Wayne J Sr & Christine A	91,600	27,710	27,710	-
45	45-07-21-327-001.000-026	R	Ladewski, Julia	-	-	-	-
45	45-07-21-327-002.000-026	R	Condes, Zachery Y	-	-	-	-
45	45-07-21-327-003.000-026	R	Town of Highland Redevelopment	46,000	46,000	38,780	7,220

**Town of Highland Redevelopment Commission**  
**Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>3</sup>)

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
45	45-07-21-327-004.000-026	R	Town of Highland Redevelopment	64,000	64,000	53,960	10,040
45	45-07-21-327-005.000-026	R	Pleasant View Dairy Corporation	30,400	30,400	56,420	(26,020)
45	45-07-21-327-006.000-026	R	Pleasant View Dairy Corporation	-	-	-	-
45	45-07-21-327-007.000-026	R	N E Leep Realty Corp	-	-	-	-
45	45-07-21-327-008.000-026	R	Town of Highland Redevelopment	8,400	8,400	7,080	1,320
45	45-07-21-327-009.000-026	R	Town of Highland Redevelopment	301,200	301,200	235,200	66,000
45	45-07-21-327-010.000-026	R	Pleasant View Dairy Corporation	60,100	60,100	50,670	9,430
45	45-07-21-327-011.000-026	R	Pleasant View Dairy Corporation	166,400	166,400	140,300	26,100
45	45-07-21-327-013.000-026	R	Pleasant View Dairy Corporation	73,200	73,200	61,720	11,480
45	45-07-21-327-015.000-026	R	Spoljoric, Daniel S & Sarah B	419,500	419,500	485,620	(66,120)
45	45-07-21-327-017.000-026	R	Spoljoric, Daniel S	116,400	116,400	117,300	(900)
45	45-07-21-327-018.000-026	R	Sinenergy, LLC	50,700	50,700	43,360	7,340
45	45-07-21-327-019.000-026	R	Babus, Dumitru	70,500	70,500	59,800	10,700
45	45-07-21-327-020.000-026	R	Phipps, Robert L Tr the Robert L Phipps Revoc Tr Agree dtd 6/20/07 R/L	-	-	81,880	(81,880)
45	45-07-21-327-021.000-026	R	Phipps, Robert L Tr the Robert L Phipps Revoc Tr Agree dtd 6/20/07 R/L	103,800	103,800	84,080	19,720
45	45-07-21-328-001.000-026	R	JANOWSKI, THADDEUS &VERNA H&W	377,100	377,100	293,890	83,210
45	45-07-21-328-002.000-026	R	8620 Kennedy, LLC	56,600	56,600	47,210	9,390
45	45-07-21-328-003.000-026	R	N E Leep Realty Corp	77,000	77,000	65,540	11,460
45	45-07-21-328-004.000-026	R	N E Leep Realty Corp	56,600	56,600	47,210	9,390
45	45-07-21-328-005.000-026	R	N E Leep Realty Corp	194,400	194,400	156,620	37,780
45	45-07-21-328-006.000-026	R	N E Leep Realty Corp	400	400	-	400
45	45-07-21-328-007.000-026	R	N E Leep Realty Corp	-	-	-	-
45	45-07-21-328-008.000-026	R	Chesapeake & Ohio Railway Co.	978,100	978,100	760,710	217,390
45	45-07-21-328-009.000-026	R	Chesapeake & Ohio Railway Co.	137,900	137,900	127,090	10,810
45	45-07-21-328-010.000-026	R	First Financial Bank, N.A.	28,200	28,200	23,770	4,430
45	45-07-21-328-011.000-026	R	Tilhof, Robert J & Jeanette h&w	196,700	196,700	135,510	61,190
45	45-07-21-328-012.000-026	R	Sand Ridge Bank Tr 13-0799	274,300	271,300	190,900	80,400
45	45-07-21-328-013.000-026	R	N E Leep Realty Corp	273,000	273,000	10,330	262,670
45	45-07-21-328-014.000-026	R	Great Lakes Development, LLC	115,600	115,600	93,650	21,950
45	45-07-21-328-015.000-026	R	Faber Holdings - Highland LLC (dh)	170,700	170,700	141,550	29,150
45	45-07-21-329-001.000-026	R	Popa, Nick G & Patricia A Popa H & W (Corr 1-16-08, deed was transferred incorrectly, OTD 12-6-07)	-	-	-	-
45	45-07-21-329-002.000-026	R	Popa, Nick G & Patricia A Popa H & W (Corr 1-16-08, deed was never transferred, OTD 12-6-04)	-	-	-	-
45	45-07-21-329-003.000-026	R	United States Postal Service	1,300	1,300	1,180	120
45	45-07-21-329-004.000-026	R	United States Postal Service	103,600	103,600	103,600	-
45	45-07-21-329-005.000-026	R	McCormick, Ronald & McCormick, Raquel H & W	128,900	55,805	55,805	-
45	45-07-21-329-006.000-026	R	Tomczak, Wayne J & Christine A	120,300	45,945	45,945	-
45	45-07-21-329-007.000-026	R	Steffens, George Frederick & Grace J	78,800	18,970	18,970	-
45	45-07-21-329-008.000-026	R	Kaniewski, Carol S	90,700	27,580	27,580	-
45	45-07-21-329-009.000-026	R	Dobosz, Andrew W	81,800	20,920	92,320	(71,400)
45	45-07-21-329-010.000-026	R	Breslin, John Francis & Elizabeth A h&w T/E	174,900	174,900	160,810	14,090
45	45-07-21-329-011.000-026	R	Harper, Raymond B & Pearl Tr	82,100	79,100	67,010	12,090
45	45-07-21-329-012.000-026	R	A & W Investments	173,600	173,600	129,620	43,980
45	45-07-21-329-013.000-026	R	J & M Heating & Cooling, Inc.	176,100	176,100	145,530	30,570
45	45-07-21-329-014.000-026	R	Spoljoric, Daniel S	92,000	92,000	92,000	-
45	45-07-21-329-015.000-026	R	Decamotan Dean A	69,400	-	-	-
45	45-07-21-329-016.000-026	R	Doughman, Brian K & Lisa R h&w	91,300	91,300	59,800	31,500
45	45-07-21-329-017.000-026	R	Highland Chamber Of Commerce Inc	72,300	72,300	67,820	4,480
45	45-07-21-329-018.000-026	R	Cross, Matthew J & Laura h&w	101,100	-	-	-
45	45-07-21-330-001.000-026	R	Qureshi, Muhammad A & Naureen Habib h&w	-	-	-	-
45	45-07-21-330-002.000-026	R	Leo Sporman Mem Vets Of Fw 1109	239,300	239,300	229,230	10,070
45	45-07-21-330-003.000-026	R	Northern Indiana Public Service Co	67,700	67,700	55,880	11,820
45	45-07-21-330-004.000-026	R	Calderone, Frank	40,400	40,400	32,790	7,610
45	45-07-21-330-005.000-026	R	GSM Group LLC	270,400	270,400	220,040	50,360
45	45-07-21-330-006.000-026	R	Key Motor Car Co	149,100	-	124,820	(124,820)
45	45-07-21-330-007.000-026	R	Leep, Leep, Fulton, an Illinois General Partnership	119,500	119,500	119,500	-

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>b</sup>)

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
45	45-07-21-330-008.000-026	R	Garfield Lodge #569	98,600	98,600	85,140	13,460
45	45-07-21-330-009.000-026	R	Wontor, Edward L & Wontor Karen	47,800	47,800	39,970	7,830
45	45-07-21-330-010.000-026	R	Lake County Trust Company Tr 5063	250,300	250,300	211,130	39,170
45	45-07-21-330-011.000-026	R	Lake County Trust Tr 5063	28,300	28,300	23,440	4,860
45	45-07-21-330-012.000-026	R	Stejurew, LLC	37,700	37,700	34,090	3,610
45	45-07-21-330-013.000-026	R	Stejurew, LLC	413,700	410,700	346,270	64,430
45	45-07-21-330-014.000-026	R	Gandhi Realty LLC	131,500	131,500	131,500	-
45	45-07-21-330-015.000-026	R	Gandhi Realty LLC	31,500	31,500	26,400	5,100
45	45-07-21-330-016.000-026	R	Spains, Incorporated	163,700	163,700	119,520	44,180
45	45-07-21-351-003.000-026	R	Filler, Scott A & Cheryl Filler H & W	135,800	43,540	43,540	-
45	45-07-21-352-001.000-026	R	Filler, Scott A & Cheryl Filler H & W	98,500	98,500	83,270	15,230
45	45-07-21-376-001.000-026	R	Rogers, George J & Patricia L	312,600	-	-	-
45	45-07-21-376-002.000-026	R	Jarchow, Oliver F & Margaret	383,500	383,500	333,460	50,040
45	45-07-21-376-003.000-026	R	Southlake Community Mental Health Center Inc	684,300	684,300	577,450	106,850
45	45-07-21-380-001.000-026	R	HIGHLAND OFFICE CENTER, LLC AN INDIANA LIMITED LIABILITY COMPANY	89,500	89,500	91,510	(2,010)
45	45-07-21-380-002.000-026	R	Sims, Roger D & Patricia R	148,300	148,300	98,940	49,360
45	45-07-21-380-003.000-026	R	Fross, Norma J	142,300	83,730	83,730	-
45	45-07-21-380-004.000-026	R	Forster, Leslie R Trs of The Forster Family Trust	34,100	34,100	28,420	5,680
45	45-07-21-380-005.000-026	R	Forster, Leslie R Trs of The Forster Family Trust	-	-	-	-
45	45-07-21-380-006.000-026	R	Forster, Leslie R Tr The Forster Family Trust	-	-	-	-
45	45-07-21-380-007.000-026	R	Northern Indiana Public Service Co	-	-	-	-
45	45-07-21-380-008.000-026	R	Northern Indiana Public Service Co	359,700	-	-	-
45	45-07-21-380-009.000-026	R	Northern Indiana Public Service Co	-	-	-	-
45	45-07-21-380-010.000-026	R	Highland, Memorial Post 180	-	-	-	-
45	45-07-21-380-011.000-026	R	Town of Highland	-	-	-	-
45	45-07-21-380-012.000-026	R	Northern Indiana Public Service Co	-	-	-	-
45	45-07-21-380-013.000-026	R	Northern Indiana Public Service Co	267,200	267,200	281,560	(14,360)
45	45-07-21-380-014.000-026	R	Town Of Highland Indiana	-	-	-	-
45	45-07-21-381-011.000-026	R	Khatra Petro Inc (dh)	35,000	35,000	29,510	5,490
45	45-07-21-381-012.000-026	R	Town Of Highland Indiana	98,800	98,800	82,650	16,150
45	45-07-21-382-020.000-026	R	DJB Management	147,100	50,885	50,885	-
45	45-07-21-382-021.000-026	R	DJB Management	158,500	158,500	131,260	27,240
45	45-07-21-382-022.000-026	R	Bruner, Roberta A k/n/a Roberta A Lasocki	122,000	122,000	122,000	-
45	45-07-21-382-023.000-026	R	Murovic Sr, Joseph E & Mariann Murovic Trs of the Joseph and Mariann Murovic Living Tr dated 5-15-08	170,800	78,770	78,770	-
45	45-07-21-382-024.000-026	R	Lake County Trust Company as Trustee of Tr #5966	151,300	151,300	151,300	-
45	45-07-21-383-017.000-026	R	Bishop, Christina L	166,900	101,215	101,215	-
45	45-07-21-383-018.000-026	R	Derosa, David	211,800	211,800	178,920	32,880
45	45-07-21-401-001.000-026	R	Bk Of Highland Tr Tr 13-5010	204,000	204,000	170,110	33,890
45	45-07-21-401-012.000-026	R	Barsic, David M & Alice L H&W	21,400	21,400	19,350	2,050
45	45-07-21-402-001.000-026	R	Holinga, Irene A Tr of Irene A Holinga Revoc Tr Agree dtd 10/15/08 R/L	124,200	51,480	51,480	-
45	45-07-21-402-012.000-026	R	Holinga, Irene A Tr of Irene A Holinga Revoc Tr Agree dtd 10/15/08 R/L	131,400	131,400	131,400	-
45	45-07-21-403-001.000-026	R	Takacs, Kenneth M Trustee	-	-	50,360	(50,360)
45	45-07-21-403-011.000-026	R	Kovera, Michael C & Pamala E Kovera H & W (Corr 7-14-08 per doc #2000 066716,	165,400	165,400	146,220	19,180
45	45-07-21-404-001.000-026	R	JANOWSKI, THADDEUS & VERNA, H&W	145,900	-	-	-
45	45-07-21-404-002.000-026	R	Plech, Joseph & Kenneth M Pannell J/T with R/S not as T/C	16,500	16,500	14,920	1,580
45	45-07-21-404-014.000-026	R	Reorganized Ch Of Jesus Christ Of	20,800	20,800	17,450	3,350
45	45-07-21-404-015.000-026	R	Stasinos, Elaine K Tr of Elaine K Stasinos Liv Tr #1 dtd 4/29/12	140,300	90,532	90,532	-
45	45-07-21-404-016.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	337,800	337,800	283,330	54,470
45	45-07-21-404-017.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	200,300	200,300	132,310	67,990
45	45-07-21-404-018.000-026	R	T & T Real Est Lic	171,900	171,900	171,900	-
45	45-07-21-404-019.000-026	R	Stasinos, Elaine K Tr of Elaine K Stasinos Liv Tr #1 dtd 4/29/12	112,500	112,500	87,190	25,310
45	45-07-21-404-020.000-026	R	G & P Properties, LLC	171,000	171,000	131,460	39,540

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>9</sup>)

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
45	45-07-21-404-021.000-026	R	Lake County Trust Company Tr #13-7899	450,800	450,800	330,570	120,230
45	45-07-21-404-022.000-026	R	Lake County Trust Company Tr #13-7899	333,000	333,000	227,080	105,920
45	45-07-21-404-023.000-026	R	Langel Realty LLC	63,400	63,400	49,850	13,550
45	45-07-21-404-024.000-026	R	Langel Realty LLC	104,500	104,500	99,380	5,120
45	45-07-21-404-025.000-026	R	Kluga Thomas M Jr & Gloria Co Tr	102,300	102,300	83,440	18,860
45	45-07-21-404-026.000-026	R	Langel Realty, LLC	136,200	136,200	121,110	15,090
45	45-07-21-404-027.000-026	R	Fowler Jr, James R & Karen A Fowler H & W	259,600	259,600	221,310	38,290
45	45-07-21-404-028.000-026	R	Kozora, Ross & Kathleen Kozora as Co-Trs of the Dozora Living Tr dated 9-22-94	149,600	149,600	122,420	27,180
45	45-07-21-408-012.000-026	R	Basswood Enterprises LLC	-	-	-	-
45	45-07-21-408-013.000-026	R	Basswood Enterprises LLC	-	-	92,590	(92,590)
45	45-07-21-408-014.000-026	R	Town Of Highland	131,300	131,300	131,300	-
45	45-07-21-408-015.000-026	R	Koedyker, Audrey S & Howard L Koedyker as Co-Trs of the Audrey S Koedyker Revocable Tr dated 11-9-	145,700	145,700	130,420	15,280
45	45-07-21-408-016.000-026	R	Szklarz, Stanislaw & Elizabeth A	273,800	273,800	203,840	69,960
45	45-07-21-408-017.000-026	R	Smith, Danny B & Jane E h&w	107,800	107,800	107,800	-
45	45-07-21-408-018.000-026	R	Ziemniak, Chester J & Virginia M	16,000	16,000	14,470	1,530
45	45-07-21-408-019.000-026	R	Ziemniak, Chester & Virginia	84,100	84,100	84,100	-
45	45-07-21-408-020.000-026	R	Sroka, Mary Louise Tr u/t/a dtd 12/10/03 known as Mary Louise Sroka Trust	140,800	140,800	139,730	1,070
45	45-07-21-408-021.000-026	R	Tharp Realty Lic	30,800	30,800	26,450	4,350
45	45-07-21-451-001.000-026	R	Tharp Realty Llc	-	-	-	-
45	45-07-21-451-002.000-026	R	Tharp Realty Llc	-	-	-	-
45	45-07-21-451-003.000-026	R	Town of Highland	-	-	-	-
45	45-07-21-451-004.000-026	R	Town Of Highland	122,700	119,700	94,240	25,460
45	45-07-21-451-005.000-026	R	Town of Highland and Redevelopment Commission	113,300	113,300	90,800	22,500
45	45-07-21-451-006.000-026	R	Susay, David	43,500	43,500	36,760	6,740
45	45-07-21-451-007.000-026	R	Kouros, Bessie & gus Kouros Trs of the Gus Kouros Living Tr dated 9-22-99	272,300	272,300	272,300	-
45	45-07-21-451-008.000-026	R	Miller, Lawrence E	150,000	150,000	134,290	15,710
45	45-07-21-451-009.000-026	R	Miller Holding Company, LLC	424,500	424,500	364,730	59,770
45	45-07-21-451-010.000-026	R	Rahmany, M.A.	100	100	90	10
45	45-07-21-451-011.000-026	R	The Calumet Natl Bank Of Hmd	246,800	246,800	246,800	-
45	45-07-21-451-012.000-026	R	TRIANGLE EQUITIES, LLC	123,500	120,500	115,620	4,880
45	45-07-21-451-013.000-026	R	TRIANGLE EQUITIES, LLC	170,400	170,400	143,450	26,950
45	45-07-21-451-014.000-026	R	Darnell Realty LLC	-	-	106,970	(106,970)
45	45-07-21-451-015.000-026	R	McConathy, David W	179,400	179,400	144,150	35,250
45	45-07-21-451-016.000-026	R	Darnell Realty LLC	47,400	47,400	39,440	7,960
45	45-07-21-451-017.000-026	R	Qureshi, Muhammad Aamir & Naureen Habib h&w and Taiha Muhammad Qureshi J/T R/S	140,400	140,400	111,280	29,120
45	45-07-21-451-018.000-026	R	Miller Holding Company, LLC	29,000	29,000	24,280	4,720
45	45-07-21-451-019.000-026	R	G & T Enterprises	29,500	29,500	24,710	4,790
45	45-07-21-451-020.000-026	R	Webber, Donald E & Rosemarie H & W	-	-	-	-
45	45-07-21-451-021.000-026	R	Highway Ave LLC	-	-	-	-
45	45-07-21-452-001.000-026	R	Lake County Public Library	-	-	-	-
45	45-07-21-452-002.000-026	R	Town Of Highland	325,700	-	-	-
45	45-07-21-452-003.000-026	R	Civil Town Of Highland	45,600	45,600	39,480	6,120
45	45-07-21-452-004.000-026	R	THE GIRL SCOUTS OF AMERICA OF CALUMET COUNCIL IND & ILL INC.	261,600	261,600	215,650	45,950
45	45-07-21-452-005.000-026	R	JDS R3, LLC	26,200	26,200	21,920	4,280
45	45-07-21-452-006.000-026	R	JDS R3, LLC	42,500	42,500	37,200	5,300
45	45-07-21-452-007.000-026	R	2930 Highway Avenue LLC	117,000	117,000	95,210	21,790
45	45-07-21-452-008.000-026	R	2930 Highway Avenue LLC	134,600	131,600	103,980	27,620
45	45-07-21-452-009.000-026	R	2930 Highway Avenue LLC	95,600	95,600	101,390	(5,790)
45	45-07-21-452-010.000-026	R	Lake County Trust Company Trs Tr #10143 dtd 10/29/94	222,800	222,800	185,760	37,040
45	45-07-21-452-011.000-026	R	Fenyves, Anthony E	60,200	60,200	41,120	19,080
45	45-07-21-452-012.000-026	R	Liggett, Roger L & Mari Ellen	97,700	94,700	98,790	(4,090)
45	45-07-21-452-013.000-026	R	Bakker, Susan M	-	-	-	-
45	45-07-21-452-014.000-026	R	El War Venture	52,100	-	-	-

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

**List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>b</sup>)**

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
45	45-07-21-452-015.000-026	R	Town Of Highland	51,900	51,900	42,030	9,870
45	45-07-21-452-016.000-026	R	The Girl Scouts Of Calumet Council	132,700	132,700	112,030	20,670
45	45-07-21-452-017.000-026	R	Pammer, William F & Brenda M Pammer H&W	87,800	87,800	74,400	13,400
45	45-07-21-452-018.000-026	R	Reno, Robert C & Gail J Reno H & W	69,800	69,800	58,550	11,250
45	45-07-21-452-019.000-026	R	Stirling, Cary J & Luann Trs under Cary & Luann Stirling Liv Tr dtd 12/4/12	32,500	32,500	34,230	(1,730)
45	45-07-21-452-020.000-026	R	Rich, Patricia A	105,000	105,000	131,340	(26,340)
45	45-07-21-452-021.000-026	R	El War Venture Llc	257,200	257,200	216,620	40,580
45	45-07-21-452-022.000-026	R	El War Venture Llc	189,200	189,200	158,380	30,820
45	45-07-21-452-023.000-026	R	Huegel, John	172,100	172,100	144,810	27,290
45	45-07-21-452-024.000-026	R	Kerusso Real Estate LLC	136,500	136,500	100,200	36,300
45	45-07-21-452-025.000-026	R	Popa, Nick G & Patricia A Popa H & W (Corr 1-16-08, deed was never transferred, OTD 12-6-04)	208,400	208,400	174,660	33,740
45	45-07-21-453-001.000-026	R	Popa, Nick G & Patricia A Popa H & W	159,800	159,800	125,370	34,430
45	45-07-21-453-002.000-026	R	Bakker, Susan M	65,900	65,900	236,570	(170,670)
45	45-07-21-453-003.000-026	R	8835 Kennedy, LLC	731,400	731,400	602,900	128,500
45	45-07-21-453-005.000-026	R	8835 Kennedy LLC	39,100	10,166	10,166	-
45	45-07-21-453-006.000-026	R	Harris NA Tr #6643	300	300	420	(120)
45	45-07-21-453-007.000-026	R	Van Corp, Harold E & Anna	100	100	90	10
45	45-07-21-453-008.000-026	R	Northern Indiana Public Service Co	-	-	-	-
45	45-07-21-453-009.000-026	R	Northern Indiana Public Service Co	139,600	46,010	46,010	-
45	45-07-21-453-010.000-026	R	Highland, Parks & Recreation Board	140,300	58,945	58,945	-
45	45-07-21-453-011.000-026	R	Karulski, Joseph D & Marie T	142,200	139,200	139,200	-
45	45-07-21-453-012.000-026	R	Botta, Bryan	142,100	60,115	60,115	-
45	45-07-21-453-013.000-026	R	Goodman, Steven	154,100	67,915	67,915	-
45	45-07-21-453-014.000-026	R	Caddick, Judith	163,600	74,090	74,090	-
45	45-07-21-453-015.000-026	R	Vandommelen, Jerome Jr.	163,600	74,090	74,090	-
45	45-07-21-453-016.000-026	R	Fross, Harold D	142,000	60,050	60,050	-
45	45-07-21-453-017.000-026	R	Edwards, Terry L. & Linda L. H&W	153,600	67,590	67,590	-
45	45-07-21-453-018.000-026	R	Ziccardi, Anthony J	139,400	58,360	58,360	-
45	45-07-21-453-019.000-026	R	Buikema, Thomas & Charlotte Joseph J/T R/S	144,700	61,805	61,805	-
45	45-07-21-453-020.000-026	R	Karwatka William T. and Elizabeth A., H&W	140,500	59,075	129,030	(69,955)
45	45-07-21-453-021.000-026	R	Wilson, Linda	134,000	54,850	54,850	-
45	45-07-21-453-022.000-026	R	Bell, Vivian A	136,200	56,280	56,280	-
45	45-07-21-453-023.000-026	R	Olson, Misty M & Jacob Olson J/T R/S	134,400	55,110	55,110	-
45	45-07-21-453-024.000-026	R	Jamison, Thomas V III	138,600	57,840	57,840	-
45	45-07-21-453-025.000-026	R	Jabkowski, Wendy & Robert Jabkowski	138,600	57,840	57,840	-
45	45-07-21-453-026.000-026	R	Daiber, Michael & Allison h&w	137,200	56,930	56,930	-
45	45-07-21-453-027.000-026	R	Koepl, Thomas G & Kimberly A	136,200	56,280	56,280	-
45	45-07-21-453-028.000-026	R	Gauthier, Nicole M	133,200	54,330	54,330	-
45	45-07-21-453-029.000-026	R	Zdmja, Ranko & Ana h&w	138,400	57,710	57,710	-
45	45-07-21-453-030.000-026	R	Dabrowski, Suzanne D	135,500	55,825	55,825	-
45	45-07-21-454-001.000-026	R	Reynolds, Clenton & Iris C Reynolds H & W	143,800	61,220	61,220	-
45	45-07-21-454-002.000-026	R	Walker II, Michael S	156,600	156,600	156,600	-
45	45-07-21-454-003.000-026	R	Musch, Dan A	133,700	54,655	54,655	-
45	45-07-21-454-004.000-026	R	Barlage, Rosemary (dh)	143,000	143,000	143,000	-
45	45-07-21-454-005.000-026	R	Pena, Megan A	134,900	55,435	123,240	(67,805)
45	45-07-21-454-006.000-026	R	Campbell, Jessica & Marcia Hillemonds	133,700	54,655	54,655	-
45	45-07-21-454-007.000-026	R	Vanderaa, Randy & Carol h&w	133,700	45,175	45,175	-
45	45-07-21-454-008.000-026	R	Cesinger, Diana K	136,200	56,280	56,280	-
45	45-07-21-454-009.000-026	R	Gomez,Hector Mario	139,000	58,100	58,100	-
45	45-07-21-454-010.000-026	R	Ashton, Nancy J.	139,500	58,425	58,425	-
45	45-07-21-454-011.000-026	R	Lewis, Jamer & Aleia S h&w	133,200	54,330	54,330	-
45	45-07-21-454-012.000-026	R	Kaczmarzewski, Jennifer	137,400	57,060	57,060	-
45	45-07-21-454-013.000-026	R	Maciejewski, Andrew W and Dawn, Husband and Wife (rerecord with legal)	131,700	31,395	31,395	-
45	45-07-21-454-014.000-026	R	Salcedo, Ulises and Velez, Roman Xaymara, H&W	134,800	58,370	58,370	-
45	45-07-21-454-015.000-026	R	Dzurochak, Wilene	131,900	53,485	53,485	-

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>b</sup>)

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
45	45-07-21-454-016.000-026	R	Stern, John M & Grace M Stern Trs under the Joint Revoc Tr Agree of John M Stern and Grace M Stern dtd 02/04/11	138,200	60,580	60,580	-
45	45-07-21-454-017.000-026	R	Anderson, Traci M	133,000	54,200	54,200	-
45	45-07-21-454-018.000-026	R	Garduno, Alejandro Oliver & Beth Helen h&w	136,000	56,150	56,150	-
45	45-07-21-454-019.000-026	R	Albomonte, Donna M (restored ownership)(otd 04/05/99 corr 12/27/07)	128,500	51,275	51,275	-
45	45-07-21-454-020.000-026	R	Magee, Felicia	128,400	51,210	51,210	-
45	45-07-21-454-021.000-026	R	Butler, Chemika	133,200	54,330	54,330	-
45	45-07-21-454-022.000-026	R	Bukowski, Joseph C	134,500	131,500	131,500	-
45	45-07-21-454-023.000-026	R	Hartville, Hubert L Jr	137,600	80,190	122,160	(61,970)
45	45-07-21-454-024.000-026	R	Helfen, Timothy Patrick	129,400	51,860	51,860	-
45	45-07-21-454-025.000-026	R	Marker, Lee D & Deborah K h&w	135,800	56,020	56,020	-
45	45-07-21-454-026.000-026	R	Vega, Emilio J	146,800	66,170	66,170	-
45	45-07-21-454-027.000-026	R	Harris, Michael J	145,400	62,260	62,260	-
45	45-07-21-454-028.000-026	R	Herak, Jeff	134,800	58,370	58,370	-
45	45-07-21-454-029.000-026	R	Bieschke, David W	143,800	61,220	61,220	-
45	45-07-21-454-030.000-026	R	Gober, Jelena	146,000	62,650	62,650	-
45	45-07-21-454-031.000-026	R	Fase, Kimberly J	147,700	63,755	63,755	-
45	45-07-21-454-032.000-026	R	PHIPPS, DENISE F	144,600	61,740	61,740	-
45	45-07-21-454-033.000-026	R	Vallone, Trina L (read by ja) sig	147,200	63,430	135,000	(71,570)
45	45-07-21-454-034.000-026	R	Dziadon, Michael C (dh)	144,100	64,415	64,415	-
45	45-07-21-454-035.000-026	R	Ramirez, Jose & Ramirez, Michelle R. (H&W)	157,300	69,995	69,995	-
45	45-07-21-454-036.000-026	R	Bearden, Laura M.	165,900	75,585	75,585	-
45	45-07-21-454-037.000-026	R	Bell, Gabriel	137,300	56,995	125,960	(68,965)
45	45-07-21-454-038.000-026	R	Stovall William O.	147,400	63,560	63,560	-
45	45-07-21-454-039.000-026	R	Bukowski, Joan C.	145,900	62,585	62,585	-
45	45-07-21-454-040.000-026	R	STANKUS, NANCY M	132,800	54,070	54,070	-
45	45-07-21-454-041.000-026	R	Dobrijevic, Vojislav (ja)	126,700	50,105	50,105	-
45	45-07-21-454-042.000-026	R	Woerner, Christine (dh)	133,400	54,460	54,460	-
45	45-07-21-454-043.000-026	R	Uline, Raquel A (dh)	134,700	55,305	55,305	-
45	45-07-21-454-044.000-026	R	Brandt, Deborah S.	127,200	50,430	50,430	-
45	45-07-21-454-045.000-026	R	Krawczyk, Leonard	133,400	54,460	54,460	-
45	45-07-21-454-046.000-026	R	Frigo, Jennifer A	141,100	46,985	46,985	-
45	45-07-21-454-047.000-026	R	Halloran, Kristin	133,400	54,460	54,460	-
45	45-07-21-454-048.000-026	R	Dorkin, Elizabeth M & Louise G O'Keefe Co-Trs under Dorkin/O'Keefe Land Tr dtd 4/24/08 (Both R/L)	135,200	55,630	55,630	-
45	45-07-21-455-001.000-026	R	Kiszenia, Andrew A	131,600	53,290	53,290	-
45	45-07-21-455-002.000-026	R	Peters, Pete F. Dolores T., H&W	132,900	54,135	54,135	-
45	45-07-21-455-003.000-026	R	Strom, Lynn	139,000	58,100	58,100	-
45	45-07-21-455-004.000-026	R	Stinar, Ellen	136,500	59,475	59,475	-
45	45-07-21-455-005.000-026	R	Phillips, Patricia (ja read legal)	134,800	55,370	55,370	-
45	45-07-21-455-006.000-026	R	Lakshmanamurthy, Rajesh & Dana E Lakshmanamurthy H&W (corr 1/11/2008, OTD 10/24/2002 csb)	135,500	55,825	55,825	-
45	45-07-21-455-007.000-026	R	Haley, Sylvia G	133,500	54,525	54,525	-
45	45-07-21-455-008.000-026	R	Daniel, Emmeline A (read by ja)	163,200	73,830	73,830	-
45	45-07-21-455-009.000-026	R	Bowen, Amy L	141,600	50,310	50,310	-
45	45-07-21-455-010.000-026	R	Gonzalez, Jason E & Kelli A h&w	133,200	54,330	54,330	-
45	45-07-21-455-011.000-026	R	Dyslin, Donna L. as Trustee	140,500	140,500	140,500	-
45	45-07-21-455-012.000-026	R	Seaman, Kristopher W.	138,600	60,840	60,840	-
45	45-07-21-455-013.000-026	R	Watchtower Bible and Tract Society of New York Inc	139,100	58,165	58,165	-
45	45-07-21-455-014.000-026	R	Aguirre, Colleen (ja)	131,500	53,225	53,225	-
45	45-07-21-455-015.000-026	R	Goodes, Pamela	171,600	79,290	79,290	-
45	45-07-21-455-016.000-026	R	Geddes, Antoinette C (ja)	145,300	62,195	62,195	-
45	45-07-21-455-017.000-026	R	Gray, Dennis W & Susan J	141,700	59,855	59,855	-
45	45-07-21-455-018.000-026	R	Venem, Meggin K	139,000	136,000	136,000	-
45	45-07-21-455-019.000-026	R	Kiefor, Elizabeth May	135,100	55,565	55,565	-
45	45-07-21-455-020.000-026	R	Dragos, David	137,100	56,865	56,865	-

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

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County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
45	45-07-21-455-021.000-026	R	Hartman, Daniel J	139,600	58,490	58,490	-
45	45-07-21-455-022.000-026	R	Walen, David and Maroc, Melissa	144,800	144,800	144,800	-
45	45-07-21-455-023.000-026	R	Magraf, Susan K	133,700	54,655	54,655	-
45	45-07-21-455-024.000-026	R	Williams, Marcus D & Lois A h&w	144,800	64,870	64,870	-
45	45-07-21-455-025.000-026	R	Kalafatic, Marie A	131,300	53,095	53,095	-
45	45-07-21-455-026.000-026	R	Kuridza, Borislav	144,000	61,350	61,350	-
45	45-07-21-455-027.000-026	R	Metcalfe, Elizabeth G	138,600	60,840	60,840	-
45	45-07-21-455-028.000-026	R	Armstrong, Deidre Y	138,600	60,840	60,840	-
45	45-07-21-455-029.000-026	R	Martin Kelly	137,100	56,865	56,865	-
45	45-07-21-455-030.000-026	R	Blauw, Jean E Tr of Jean E Blauw Revoc Tr dtd 2/22/06	140,700	59,205	59,205	-
45	45-07-21-455-031.000-026	R	Corey, Noele	137,800	58,820	58,820	-
45	45-07-21-455-032.000-026	R	Kocsis, Jonathan P	131,900	53,485	53,485	-
45	45-07-21-456-001.000-026	R	Guest, Jerry A Tr of Jerry A Guest Revoc Liv Tr known as Tr #104-07-06	717,600	717,600	589,670	127,930
45	45-07-21-456-002.000-026	R	Czapkowicz, Paul L	162,700	73,505	73,505	-
45	45-07-21-456-003.000-026	R	Nadina Inc	132,400	53,810	53,810	-
45	45-07-21-456-004.000-026	R	Podobinski, Jason M	140,600	59,140	59,140	-
45	45-07-21-456-005.000-026	R	Schu, Mari Lynn	137,000	56,800	56,800	-
45	45-07-21-456-006.000-026	R	Garcia, Juan M	138,800	48,490	48,490	-
45	45-07-21-456-007.000-026	R	Seiber, Tammy J	130,300	52,445	117,100	(64,655)
45	45-07-21-456-008.000-026	R	Delgado, Mary A Trustee, Mary A Delgado Trust dated March 5, 2001	159,300	71,295	71,295	-
45	45-07-21-456-009.000-026	R	Stepien, John	132,100	53,615	53,615	-
45	45-07-21-456-010.000-026	R	Boughamer, James	131,800	53,420	53,420	-
45	45-07-21-456-011.000-026	R	West, Venetta	136,500	56,475	56,475	-
45	45-07-21-456-012.000-026	R	Vukovich, Thomas J & Connie J Vukovich H & W	151,200	66,030	66,030	-
45	45-07-21-456-013.000-026	R	Hahn, Paul J	131,400	53,160	53,160	-
45	45-07-21-456-014.000-026	R	Roach, Jacqueline M	143,800	143,800	143,800	-
45	45-07-21-456-015.000-026	R	Cook, Holly, A	131,600	53,290	53,290	-
45	45-07-21-456-016.000-026	R	El Randel Antwaan	141,600	59,790	59,790	-
45	45-07-21-456-017.000-026	R	Wright, Donna A	141,800	62,920	62,920	-
45	45-07-21-456-018.000-026	R	Conaway, Cassandre L (ja)	136,400	56,410	56,410	-
45	45-07-21-456-019.000-026	R	Muhammad, William H & Annie Jean Johnson, H&W	148,400	64,210	64,210	-
45	45-07-21-456-020.000-026	R	Rivera, Iris C. & Lopez, Magdalena	132,700	54,005	54,005	-
45	45-07-21-456-021.000-026	R	Smith, Toya P (ja)	145,700	62,455	62,455	-
45	45-07-21-456-022.000-026	R	Raymond, Christine	132,000	132,000	132,000	-
45	45-07-21-456-023.000-026	R	Langer, Allison M (dh)	131,100	55,965	55,965	-
45	45-07-21-456-024.000-026	R	Anderson, Rachel Claire & John G Anderson J/T	128,700	51,405	51,405	-
45	45-07-21-456-025.000-026	R	Ajayi, Olukemi	143,000	60,700	63,410	(2,710)
45	45-07-21-457-001.000-026	R	Beall, Angela B (Janet Blum! retains her inter)	-	-	450	(450)
45	45-07-21-457-003.000-026	R	Oberg, Mary L	133,600	54,590	54,590	-
45	45-07-21-457-004.000-026	R	Harris NA Trust #6434	123,000	47,700	47,700	-
45	45-07-21-457-005.000-026	R	Moes, Larry J & Kathy J	147,400	63,945	63,945	-
45	45-07-21-457-006.000-026	R	Garcia Fernando	159,200	159,200	135,200	24,000
45	45-07-21-457-007.000-026	R	Burgans, Criag R & Sandra L h&w	145,800	145,800	114,820	30,980
45	45-07-21-457-008.000-026	R	Munguia, Mario T as Trs of Tr known as the Mario T Munguia Revocable Tr dated 7-18-12	119,800	20,660	20,660	-
45	45-07-21-457-009.000-026	R	Simkus, Gerald J & Janice J	217,800	217,800	189,490	28,310
45	45-07-21-457-010.000-026	R	Tokarz, Jeffrey W & Christine R & Lovell, Roseann J/T	260,400	140,195	140,195	-
45	45-07-21-457-011.000-026	R	Munguia, Mario T as Trs of Tr known as the Mario T Munguia Revocable Tr dted 7-18-12	147,100	50,885	50,885	-
45	45-07-21-457-012.000-026	R	Fulton, William L. and Kathi R., H&W	175,300	81,905	81,905	-
45	45-07-21-457-013.000-026	R	Garcia, Rudolph & Rachel	163,000	73,700	73,700	-
45	45-07-21-457-014.000-026	R	Staroscsak, Ronald E & Tamalee M Staroscsak Co Trs under Tr Agree dtd 01/16/12 known as the Staroscsak Living Trust (Ronald E Staroscsak & Tamalee M Staroscsak R/L)	173,000	173,000	173,000	-
45	45-07-21-457-015.000-026	R	Wildman, Brad & Julie A	145,500	52,845	52,845	-

**Town of Highland Redevelopment Commission  
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**List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>a</sup>)**

<b>County</b>	<b>Parcel Number</b>	<b>Property Type Code<sup>b</sup></b>	<b>Taxpayer Name</b>	<b>Gross Assessed Value</b>	<b>Net Assessed Value</b>	<b>Base Assessed Value</b>	<b>Incremental Assessed Value</b>
45	45-07-21-457-016.000-026	R	Ploense, Carl & Carol S	136,800	56,670	56,670	-
45	45-07-21-505-002.000-026	R	Kroll, Gerald B & Adele J Kroll Co-Trs of the Gerald B Kroll & Adele J Kroll Tr dated 9-18-03	-	-	-	-
<b>Total:</b>				<b>\$ 59,534,100</b>	<b>\$ 45,116,869</b>	<b>\$ 39,557,064</b>	<b>\$ 5,559,805</b>

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>b</sup>)

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
TIF Code: 026 Highland 3							
<b>Highland Commercial Corridor Allocation Area</b>							
45	45-07-17-476-006.000-026	R	Cardinal Services, Inc	\$ 55,200	\$ 55,200	\$ 53,280	\$ 1,920
45	45-07-17-476-007.000-026	R	Cardinal Service Inc	4,600	4,600	3,960	640
45	45-07-17-476-009.000-026	R	Cardinal Service Inc	21,900	21,900	18,630	3,270
45	45-07-17-476-010.000-026	R	Cardinal Service Inc	197,800	197,800	190,930	6,870
45	45-07-17-476-011.000-026	R	Cardinal Service Inc	259,000	259,000	260,330	(1,330)
45	45-07-17-476-012.000-026	R	Petrites, Helen M.( Declaration of Trust dated 12/15/1997)	22,800	22,800	22,010	790
45	45-07-17-478-001.000-026	R	Trustee Of North Township	-	-	-	-
45	45-07-17-478-003.000-026	R	Emro Marketing Co	1,559,400	1,559,400	1,471,150	88,250
45	45-07-20-226-002.000-026	R	Cardinal Service Inc	1,200	1,200	1,160	40
45	45-07-20-226-006.000-026	R	Petrites, Stanley J Sr & Helen M Trust dtd 12/15/97 (Stanley Petrites R/L)	276,000	248,398	263,810	(15,412)
45	45-07-20-226-007.000-026	R	Petrites, Stanley J Sr & Helen M Trust dtd 12/15/97	1,300	1,300	1,260	40
45	45-07-20-226-008.000-026	R	Petrites, Stanley J Sr & Helen M Trust dtd 12/15/97	500	500	480	20
45	45-07-20-427-012.000-026	R	Mycka, Richard J & Winifred H h&w	155,400	155,400	163,230	(7,830)
45	45-07-20-427-014.000-026	R	JJAM Investments, LLC	385,900	385,900	383,980	1,920
45	45-07-20-427-029.000-026	R	Smola, Jason & Jennifer A h&w	178,000	83,450	90,390	(6,940)
45	45-07-20-427-030.000-026	R	Alcumbrac, Pauline Et Al Trustees	205,800	101,520	112,920	(11,400)
45	45-07-20-427-032.000-026	R	Johns, Norma J Trs Tr	317,700	317,700	303,000	14,700
45	45-07-20-479-006.000-026	R	Northern Indiana Pub. Service Co.	-	-	-	-
45	45-07-20-480-006.000-026	R	Town Of Highland	-	-	-	-
45	45-07-20-480-007.000-026	R	Moran, Dennis D I & Cecilia	266,300	266,300	255,120	11,180
45	45-07-20-480-009.000-026	R	Green, Sudie	277,800	277,800	287,370	(9,570)
45	45-07-20-480-012.000-026	R	A G Properties	213,900	213,900	205,120	8,780
45	45-07-20-484-007.000-026	R	Town Of Highland	-	-	-	-
45	45-07-20-484-008.000-026	R	A G PROPERTIES	251,900	251,900	243,530	8,370
45	45-07-20-484-009.000-026	R	Grzymek, Kenneth W & Rene H Morelli T/C	351,600	351,600	336,300	15,300
45	45-07-21-151-003.000-026	R	Highland Plaza Improvement, LLC	833,800	833,800	547,500	286,300
45	45-07-21-151-004.000-026	R	Highland Plaza Improvement, LLC	4,449,300	4,449,300	4,764,230	(314,930)
45	45-07-21-151-005.000-026	R	UP Improvement, LLC	1,268,800	1,268,800	1,397,410	(128,610)
45	45-07-21-151-006.000-026	R	Northern Indiana Public Service Co	-	-	-	-
45	45-07-21-151-007.000-026	R	Northern Indiana Public Service Co	500	500	480	20
45	45-07-21-151-008.000-026	R	State of Indiana, Department of Natural Resources	-	-	-	-
45	45-07-21-151-009.000-026	R	State of Indiana, Department of Natural Resources	-	-	-	-
45	45-07-21-301-001.000-026	R	UP Improvements, LLC	7,577,600	7,577,600	8,412,720	(835,120)
45	45-07-21-301-002.000-026	R	Mitrakis, Chris & Vasiliki Mitrakis, Andrew Mitrakis and Carol Mitrakis (equal partners)	454,300	454,300	433,790	20,510
45	45-07-21-301-003.000-026	R	Manthur Holdings, LLC	2,745,700	2,745,700	2,855,340	(109,640)
45	45-07-21-301-004.000-026	R	Wadkins, Robert & Sheila h&w	140,400	140,400	144,750	(4,350)
45	45-07-21-301-005.000-026	R	WC Realty LLC	517,400	517,400	494,500	22,900
45	45-07-21-351-001.000-026	R	Northern Indiana Pub Service Co	-	-	-	-
45	45-07-21-351-002.000-026	R	Town Of Highland	-	-	-	-
45	45-07-21-351-011.000-026	R	Northwest Indiana Clinics LLC	553,400	553,400	525,200	28,200
45	45-07-21-353-001.000-026	R	Lake County Trust Company, as Trustee under Trust No. 5308(read by ja)	211,400	211,400	199,040	12,360
45	45-07-21-353-002.000-026	R	Lake County Trust Company, as Trustee under Trust No. 5308(read by ja)	114,700	114,700	110,620	4,080
45	45-07-21-353-003.000-026	R	Korabel, Ted W. , Trustee of Ted W. Korabel Revocable Living Trust Dtd 10/03/96	248,500	248,500	238,320	10,180
45	45-07-21-353-004.000-026	R	Katemis, George & Boultas C T / C	226,000	226,000	215,930	10,070
45	45-07-21-353-005.000-026	R	Lake County Trust Company, as Trustee of the Tr#5613	555,800	555,800	569,990	(14,190)
45	45-07-21-353-006.000-026	R	Kennefick, Bonnie L Et Al	349,500	349,500	333,010	16,490
45	45-07-22-355-007.000-026	R	Town Of Highland	-	-	-	-
45	45-07-22-355-008.000-026	R	Safoora Inc	444,000	444,000	425,680	18,320
45	45-07-22-381-001.000-026	R	Filler Scott & Cheryl Filler h&w	169,800	169,800	162,160	7,640
45	45-07-22-455-011.000-026	R	Herak Realty, LLC	183,100	183,100	175,480	7,620

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

**List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>b</sup>)**

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
45	45-07-22-455-012.000-026	R	Hixon Home Improvement Co Inc	107,600	107,600	101,930	5,670
45	45-07-22-455-013.000-026	R	BKO Properties LLC	230,700	230,700	168,820	61,880
45	45-07-22-456-012.000-026	R	Highland, Water Department	-	-	-	-
45	45-07-22-479-001.000-026	R	Krieter, Charles R & Paula A	144,400	61,610	61,610	-
45	45-07-22-479-002.000-026	R	Rahmany, Mohammad Asef	109,900	109,900	105,890	4,010
45	45-07-22-479-003.000-026	R	Austgen, Mary	138,000	138,000	131,560	6,440
45	45-07-22-479-004.000-026	R	Bank Of Highland Tr Tr 13 3026	193,100	193,100	193,250	(150)
45	45-07-22-479-005.000-026	R	Emmanoelides, John & Maria	157,700	157,700	147,970	9,730
45	45-07-22-479-006.000-026	R	Baxter Printing Inc	148,900	148,900	160,720	(11,820)
45	45-07-22-479-018.000-026	R	Grimmer, Lawrence (ja)	267,900	267,900	277,510	(9,610)
45	45-07-22-479-019.000-026	R	Les, Estelle Trs of the Leon Les & Estelle Les Revoc Trust	282,900	282,900	182,050	100,850
45	45-07-22-479-020.000-026	R	Les, Estelle Trs of the Leon Les & Estelle Les Revoc Trust	646,100	646,100	399,130	246,970
45	45-07-22-479-021.000-026	R	McDonalds Corporation	131,400	131,400	126,840	4,560
45	45-07-22-479-022.000-026	R	Pentek, William C & Mary E	2,800	2,800	2,840	(40)
45	45-07-22-479-023.000-026	R	McDonald's Corp	168,000	168,000	162,160	5,840
45	45-07-22-479-024.000-026	R	Archibald Candy Corp	329,700	329,700	314,960	14,740
45	45-07-27-202-007.000-026	R	Highland, Water Department	-	-	-	-
45	45-07-27-202-009.000-026	R	M A Properties VIII LLC	772,000	772,000	737,070	34,930
45	45-07-27-226-001.000-026	R	JSM Powerhouse Holdings LLC	154,200	154,200	146,720	7,480
45	45-07-27-226-002.000-026	R	First Christian Reformed Ch Et Al	200	200	190	10
45	45-07-27-226-003.000-026	R	Second Christian Reformed Church	2,600	-	-	-
45	45-07-27-226-007.000-026	R	3820 Ridge Road LLC	336,100	336,100	329,640	6,460
45	45-07-27-226-008.000-026	R	Sandrick, Thomas B & Arleen V Sandrick H & W	526,200	526,200	504,250	21,950
45	45-07-27-228-002.000-026	R	Wilcox, David J Tr Tr 143943	3,800	3,800	3,850	(50)
45	45-07-27-228-003.000-026	R	Cheker Oil Comp Of Ind Inc	413,000	413,000	394,990	18,010
45	45-07-27-228-029.000-026	R	McDonald's Real Estate Company	999,200	999,200	872,590	126,610
45	45-07-27-228-031.000-026	R	High RE 3940 LLC	905,500	905,500	427,080	478,420
45	45-07-27-354-008.000-026	R	Blanco Leofin R and Merlita C Cruzat Blanco, H&W	504,300	504,300	506,470	(2,170)
45	45-07-27-354-009.000-026	R	Sharma, Richa	129,800	129,800	129,060	740
45	45-07-27-354-010.000-026	R	Space Fuels Inc	409,200	409,200	403,090	6,110
45	45-07-27-356-007.000-026	R	Slikas, Frank T & Donna M Slikas Trs of the Slikas Family Revoc Tr dtd 08/02/13 & Kirk Amptmeyer (each 1/2 int asT/C)	116,900	116,900	111,000	5,900
45	45-07-27-356-008.000-026	R	Horizon Bank NA	45,800	45,800	43,920	1,880
45	45-07-27-356-009.000-026	R	Horizon Bank NA	488,700	488,700	471,050	17,650
45	45-07-27-358-016.000-026	R	Malloy, Timothy O & Colleen A Malloy Trs in Tr under the Timothy & Colleen Malloy Living Tr dtd 12/18/06	285,600	285,600	275,200	10,400
45	45-07-27-358-017.000-026	R	Singh, Ajit	342,800	342,800	233,300	109,500
45	45-07-27-358-018.000-026	R	MMJ Properties LLC	1,009,400	1,009,400	822,010	187,390
45	45-07-27-358-019.000-026	R	MMJ Properties LLC	410,400	410,400	401,070	9,330
45	45-07-27-358-020.000-026	R	MMJ Properties LLC	285,500	285,500	278,670	6,830
45	45-07-27-358-021.000-026	R	Chela's Authentic Mexican Kitchen Inc	351,600	351,600	353,280	(1,680)
45	45-07-27-376-001.000-026	R	De Young, Philip L & Pamela A De Young as Trs of Tr dated 9-4-07 known as the De Young Family Trust	582,300	582,300	603,290	(20,990)
45	45-07-27-376-002.000-026	R	D Hoyda Properties LLC	446,000	446,000	444,790	1,210
45	45-07-27-376-003.000-026	R	Karahalios, James & Maris	164,700	164,700	157,050	7,650
45	45-07-27-454-037.000-026	R	Mistro, Andrew & Marisa A Mistro H & W	224,400	113,610	113,610	-
45	45-07-27-454-038.000-026	R	Triple A Squared Specialties LLC	56,700	56,700	70,170	(13,470)
45	45-07-27-454-039.000-026	R	Triple A Squared Specialties LLC	56,700	56,700	70,170	(13,470)
45	45-07-27-454-041.000-026	R	Pride Group Family Limited Prtshp	289,400	289,400	322,880	(33,480)
45	45-07-27-454-042.000-026	R	Aalaei, Behzad & Sophie h&w	309,900	309,900	299,230	10,670
45	45-07-27-454-043.000-026	R	Family Health Care Center of Highland, P.C.	153,500	153,500	146,720	6,780
45	45-07-27-476-001.000-026	R	Griffland Center Inc	21,700	21,700	16,700	5,000
45	45-07-27-476-003.000-026	R	SCP 2006-C23-048 LLC.	4,136,900	4,136,900	4,001,290	135,610
45	45-07-27-476-004.000-026	R	Citizens Financial Services	692,800	692,800	823,660	(130,860)
45	45-07-27-476-006.000-026	R	Griffland Center Inc	745,800	745,800	720,950	24,850
45	45-07-27-476-007.000-026	R	Griffland Center Inc	3,010,000	3,010,000	2,785,640	224,360

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

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(March 1, 2014 Pay 2015<sup>a</sup>)**

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
45	45-07-28-101-001.000-026	R	Hobart Commons, LLC (dh)	372,900	372,900	420,560	(47,660)
45	45-07-28-101-002.000-026	R	Kooistra, Sadie Tr	514,700	514,700	471,240	43,460
45	45-07-28-101-003.000-026	R	Sand Ridge Bank Tr #13-0425	160,900	157,900	151,160	6,740
45	45-07-28-101-004.000-026	R	Sand Ridge Bank Tr #13-0425	239,000	239,000	221,330	17,670
45	45-07-28-101-015.000-026	R	Sand Ridge Bank as Trustee of Trust #13-0425	17,400	17,400	17,640	(240)
45	45-07-28-105-001.000-026	R	Lake County Trust Company Tr #P-3911 (ja)	282,100	282,100	273,750	8,350
45	45-07-28-105-002.000-026	R	Lake County Trust Company Tr #P-3911 (ja)	368,700	368,700	323,650	45,050
45	45-07-28-105-003.000-026	R	Lake County Trust Co Tr 3393	672,200	672,200	643,730	28,470
45	45-07-28-105-004.000-026	R	Limited Liability Co	464,400	464,400	447,880	16,520
45	45-07-28-106-001.000-026	R	Lake County Trust Company Tr #P-3911 (ja)	304,400	301,400	291,800	9,600
45	45-07-28-151-001.000-026	R	AMKF LLC	430,300	430,300	451,940	(21,640)
45	45-07-28-151-002.000-026	R	Van Bor Corporation	726,400	726,400	772,400	(46,000)
45	45-07-28-151-005.000-026	R	Mc Donalds Corporation	956,200	956,200	909,370	46,830
45	45-07-28-151-006.000-026	R	O'Reilly Automotive Stores Inc	441,800	441,800	369,610	72,190
45	45-07-28-151-007.000-026	R	Sleweon Properties LLC	1,032,500	1,032,500	992,290	40,210
45	45-07-28-151-008.000-026	R	Petrashovich, Margaret	221,600	221,600	220,370	1,230
45	45-07-28-151-009.000-026	R	Josephine, N Giannini Trustee	907,700	904,700	857,630	47,070
45	45-07-28-151-010.000-026	R	Martin, Elizabeth A & Matthew C Martin T/C (ja)	46,000	46,000	46,630	(630)
45	45-07-28-151-011.000-026	R	SIMONDS, CONNIE RAE TRUSTEE OF THE CONNIE RAE SIMONDS TRUST DATED 1-28-00	334,100	334,100	331,370	2,730
45	45-07-28-151-012.000-026	R	SIMONDS, CONNIE RAE AS TRUSTEE OF THE CONNIE RAE SIMONDS TRUST DATED 1-28-00	329,200	329,200	311,490	17,710
45	45-07-28-151-021.000-026	R	Josephine, N Giannini Trustee	87,900	87,900	84,850	3,050
45	45-07-28-301-003.000-026	R	Nowakowski, Edward	101,600	33,790	36,690	(2,900)
45	45-07-28-301-004.000-026	R	Nowakowski, Edward	136,000	136,000	142,620	(6,620)
45	45-07-28-301-018.000-026	R	Palm Lake Holdings Inc	419,500	419,500	-	419,500
45	45-07-28-304-001.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse retains his int)	348,500	348,500	333,980	14,520
45	45-07-28-304-002.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse retains his int)	170,300	170,300	164,090	6,210
45	45-07-28-304-003.000-026	R	Fbr Limited Partnership	391,600	391,600	373,650	17,950
45	45-07-28-304-004.000-026	R	NORTHWEST INDIANA PROPERTIES, L.L.C.	608,400	608,400	612,170	(3,770)
45	45-07-28-304-011.000-026	R	C J P Corp	649,500	649,500	611,300	38,200
45	45-07-28-304-012.000-026	R	Druktenis Realty LP	348,700	348,700	338,230	10,470
45	45-07-28-351-001.000-026	R	Citizens Financial Bank	476,800	476,800	548,070	(71,270)
45	45-07-28-351-002.000-026	R	Citizens Financial Bank	500,000	500,000	462,360	37,640
45	45-07-28-351-003.000-026	R	North Star Trust Company Tr #6774-LT (Re-recorded/Re-entered)	1,275,300	1,275,300	1,218,540	56,760
45	45-07-28-351-004.000-026	R	Baldi-Hoobyar Equities Indiana LLC	2,111,100	2,111,100	1,184,280	926,820
45	45-07-28-351-005.000-026	R	Baldi-Hoobyar Equities Indiana LLC	477,500	477,500	436,390	41,110
45	45-07-28-351-006.000-026	R	Baldi-Hoobyar Equities Indiana LLC	178,200	178,200	179,720	(1,520)
45	45-07-28-351-007.000-026	R	First Bank Of Whiting Tr 1893	324,200	324,200	315,350	8,850
45	45-07-28-351-008.000-026	R	Lukowski, Arthur Sr. Tr of Arthur Lukowski Sr. Revoc Tr dtd 3/1/00	312,200	312,200	299,330	12,870
45	45-07-28-351-009.000-026	R	Fst Bank Of Whiting Tr 1893	257,800	257,800	255,120	2,680
45	45-07-28-351-012.000-026	R	Bimbo Bakeries USA INC	553,400	553,400	539,290	14,110
45	45-07-28-351-013.000-026	R	Nierniec, Richard (dh)	193,000	193,000	185,230	7,770
45	45-07-28-351-014.000-026	R	Baccino, James & Phyllis	163,500	74,025	80,640	(6,615)
45	45-07-28-351-015.000-026	R	Sapp, Robert A & Joanne Sapp Trs under the Sapp Family Trust Dtd 11/20/13 (Robert A & Joanne Sapp R/L)	151,500	66,225	72,600	(6,375)
45	45-07-28-351-016.000-026	R	Whitmore, Richard M & Cynthia C	139,800	58,830	58,830	-
45	45-07-28-351-017.000-026	R	The North American Islamic Trust (non-Profit)	46,000	-	-	-
45	45-07-28-351-018.000-026	R	The North American Islamic Trust	46,000	-	-	-
45	45-07-28-351-019.000-026	R	The North American Islamic Trust	283,900	-	-	-
45	45-07-28-351-025.000-026	R	Ditola, Daniel & Ditola, Mary, as Trustees of Ditola Declaration of Trust 02/24/1999	596,000	596,000	567,280	28,720
45	45-07-28-351-028.000-026	R	Ganser Automotive Service & Repair, Inc.	497,000	497,000	677,030	(180,030)
45	45-07-28-352-016.000-026	R	Allen & Allen LLC	120,000	120,000	128,940	(8,940)
45	45-07-28-352-017.000-026	R	Allen & Allen, LLC	302,900	302,900	291,990	10,910

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

**List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>b</sup>)**

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
45	45-07-28-352-018.000-026	R	Lake County Trust Company Tr #P-3213	267,700	267,700	267,700	-
45	45-07-28-377-007.000-026	R	Komyatte, Richard P Et Al	632,900	632,900	612,840	20,060
45	45-07-28-377-009.000-026	R	Bell Realty LLC	580,500	361,700	225,970	135,730
45	45-07-28-377-010.000-026	R	J P Ventures Inc	341,400	341,400	321,820	19,580
45	45-07-28-377-011.000-026	R	Egli, Ray E L/E Et Al	760,000	760,000	880,610	(120,610)
45	45-07-28-377-012.000-026	R	Ahdab, Waddah	374,200	374,200	357,920	16,280
45	45-07-28-377-013.000-026	R	Cunningham, William J & Susan Kirk h&w, Michael D & Kathryn D Dobosz h&w, Daniel B & Jennifer E Vinovich h&w (each 1/3 int)	402,500	402,500	389,970	12,530
45	45-07-28-379-017.000-026	R	Town Of Highland	-	-	-	-
45	45-07-28-453-013.000-026	R	Emro Marketing Co	545,400	545,400	422,780	122,620
45	45-07-28-453-026.000-026	R	Bell, Jule L Sr and Patricia J Bell Co Trs of the Jule L Bell Sr Revoc Tr dtd 03/26/02	148,500	148,500	137,260	11,240
45	45-07-28-454-020.000-026	R	Webber, Donald E & Rosemarie	33,200	33,200	32,050	1,150
45	45-07-28-454-021.000-026	R	Thornton, Robert P	14,300	14,300	13,800	500
45	45-07-28-454-022.000-026	R	THORNTON, ROBERT P. & MARY A. AS TRUSTEES OF THE ROBERT P. THORNTON REVOCABLE LIVING TRUST DATED 1-15-99	81,800	81,800	75,190	6,610
45	45-07-28-454-023.000-026	R	Rizzo, Frank A & Brenda J Trs u/t/a known as Frank A & Brenda Rizzo AB Liv Tr dtd 7/15/09	155,000	155,000	157,630	(2,630)
45	45-07-28-454-024.000-026	R	Lake County Trust Company Tr #5843	895,900	895,900	830,220	65,680
45	45-07-28-454-026.000-026	R	Haddadin, Isam & Nadia h&w	173,900	173,900	163,130	10,770
45	45-07-28-454-027.000-026	R	Haddadin, Isam & Nadia h&w	154,100	154,100	154,680	(580)
45	45-07-28-454-028.000-026	R	Jansky, September L.	139,700	58,555	60,150	(1,595)
45	45-07-28-454-029.000-026	R	Breger, Nicole L	142,100	60,115	61,660	(1,545)
45	45-07-28-454-030.000-026	R	Wolak, Karl	139,700	58,555	60,150	(1,595)
45	45-07-28-454-032.000-026	R	Hoogland, Charles Tr	543,500	543,500	465,260	78,240
45	45-07-28-479-008.000-026	R	Breger, Russell D & Maria Ruiz	168,600	77,585	78,760	(1,175)
45	45-07-28-479-015.000-026	R	Cooley, Tracy M Dvm	182,600	182,600	181,280	1,320
45	45-07-28-480-006.000-026	R	DOMI LLC	363,800	363,800	513,030	(149,230)
45	45-07-28-480-013.000-026	R	Angotti, Vincent J & Patti h&w (dh)	216,500	216,500	199,910	16,590
45	45-07-28-480-014.000-026	R	Kime Properties, LLC	205,800	205,800	190,540	15,260
45	45-07-28-480-015.000-026	R	SANTINO, LORETTA	154,600	58,760	67,400	(8,640)
45	45-07-28-481-010.000-026	R	Palmer, Thomas R Trs of the Thomas R Palmer Revoc Tr Agree dtd 09/02/10 (Thomas R Palmer R/L)	151,400	151,400	187,120	(35,720)
45	45-07-28-481-011.000-026	R	Shelton, Michael J & Barbara J Shelton	200	200	190	10
45	45-07-28-481-012.000-026	R	Eise Management Company an Illinois Corporation	215,900	215,900	208,690	7,210
45	45-07-28-481-013.000-026	R	Learning Center Inc	202,500	202,500	190,930	11,570
45	45-07-28-481-014.000-026	R	Merez, LLC	860,200	860,200	889,870	(29,670)
45	45-07-29-230-011.000-026	R	Thornton Oil Corp	649,500	649,500	657,440	(7,940)
45	45-07-29-230-012.000-026	R	DJB Management LLC	277,400	277,400	267,670	9,730
45	45-07-29-230-013.000-026	R	DJB Management LLC	143,400	143,400	141,600	1,800
45	45-07-29-230-014.000-026	R	Samara, Jawad N	387,100	387,100	369,790	17,310
45	45-07-29-233-007.000-026	R	Respite Care Services Inc	411,300	411,300	248,940	162,360
45	45-07-29-233-008.000-026	R	Kendra, Mark S	331,500	331,500	335,430	(3,930)
45	45-07-29-279-001.000-026	R	Fauth, David J Sr	234,200	234,200	224,230	9,970
45	45-07-29-279-002.000-026	R	Centier Bank	621,100	621,100	636,490	(15,390)
45	45-07-29-279-003.000-026	R	Harris N.A. Trust #5142	100	100	100	-
45	45-07-29-279-004.000-026	R	Richardson, Gary M	345,000	345,000	331,470	13,530
45	45-07-29-279-026.000-026	R	Richardson, Gary	378,400	378,400	363,710	14,690
45	45-07-29-279-027.000-026	R	Richardson, Jerry M., Trust	96,900	96,900	93,530	3,370
45	45-07-29-279-029.000-026	R	AutoZone Inc	733,800	733,800	706,670	27,130
45	45-07-29-279-031.000-026	R	Kluderis, Theodore & Dimitra h&w	724,600	724,600	691,900	32,700
45	45-07-29-279-032.000-026	R	The Lyle J. Fralich Revocable Trust Dtd 11/6/96, an un-divided one-half interest & an un-divided one-half interest to The Shirley M. Fralich Revocable Living Trust Dtd 11/2/96	784,700	784,700	749,040	35,660
45	45-07-29-279-033.000-026	R	Peoples, Fed Sav & Loan Tr 5009	505,000	505,000	482,340	22,660
45	45-07-29-279-034.000-026	R	Patel, Harish D & Lilavanti h&w	358,500	358,500	343,250	15,250
45	45-07-29-279-035.000-026	R	Peoples Federal Savings And Loan Association Tr#5009	450,400	450,400	429,250	21,150

**Town of Highland Redevelopment Commission  
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45	45-07-29-279-036.000-026	R	Goodenow Grove Group LLC	2,002,300	2,002,300	1,986,990	15,310
45	45-07-29-428-013.000-026	R	G, J T (9401) Lcc	256,400	253,400	242,760	10,640
45	45-07-29-428-014.000-026	R	WALKER, MICHAEL J	315,000	315,000	298,170	16,830
45	45-07-29-428-015.000-026	R	9318 Enterprises Inc	679,300	679,300	486,880	192,420
45	45-07-29-428-016.000-026	R	Phillis, Haris	585,500	585,500	524,620	60,880
45	45-07-29-430-004.000-026	R	Hampton Associates	994,900	994,900	1,033,990	(39,090)
45	45-07-29-430-005.000-026	R	Dal Santo Kolodziej Partners LLC	649,800	649,800	1,051,360	(401,560)
45	45-07-29-430-006.000-026	R	Lake County Trust Company Trs under Tr Agree dtd 12/27/12 known as Tr#6312	281,000	281,000	265,060	15,940
45	45-07-29-430-007.000-026	R	Tasha, Bailey Brandy & Ben Group	200,100	200,100	189,770	10,330
45	45-07-29-430-011.000-026	R	Monro Muffler Brake Inc	362,900	362,900	282,600	80,300
45	45-07-29-430-012.000-026	R	Monro Muffler Brake Inc	412,200	412,200	364,510	47,690
45	45-07-29-458-001.000-026	R	Prairie Square LLC	695,400	695,400	1,047,980	(352,580)
45	45-07-29-476-004.000-026	R	Fifth Third Bank	815,600	815,600	635,040	180,560
45	45-07-29-476-006.000-026	R	Mira Highland, Inc.	428,200	428,200	412,740	15,460
45	45-07-29-476-007.000-026	R	Dorai Properties LLC	161,400	161,400	162,260	(860)
45	45-07-29-476-008.000-026	R	Dal Santo, James S & Patricia L h&w	126,500	126,500	121,140	5,360
45	45-07-29-476-010.000-026	R	Levin, Barry (Und 1/2) & Dorothy J Levin (Und 1/4) & Judy Lecyk (Und 1/4)	1,700	1,700	1,640	60
45	45-07-29-476-011.000-026	R	Levin, Barry (Und 1/2) & Dorothy J Levin (Und 1/4) & Judy Lecyk (Und 1/4)	519,500	519,500	497,490	22,010
45	45-07-29-476-012.000-026	R	Styliades, Tr 1	1,948,900	1,948,900	1,907,260	41,640
45	45-07-29-476-013.000-026	R	Seida Real Estate Holdings LLC	376,200	376,200	372,690	3,510
45	45-07-29-476-014.000-026	R	GJ 9610, LLC an Indiana Limited Liability Compnay (read by ja)	362,300	362,300	347,880	14,420
45	45-07-29-476-017.000-026	R	Lake County Trust Company Tr u/t/a dtd 12/27/12 known as Tr #6312	344,000	344,000	576,550	(232,550)
45	45-07-29-476-018.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und 1/2 int and Sang Young Chyung Trustee of the Sang Young Chyung Trust und 1/2 int as T/C	700	700	710	(10)
45	45-07-29-477-004.000-026	R	Zajac Jerome F and Susan M. H&W	200,000	200,000	198,030	1,970
45	45-07-29-477-005.000-026	R	Park Avenue Floors Inc	336,300	336,300	327,990	8,310
45	45-07-29-477-006.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und 1/2 int and Sang Young Chyung Trustee of the Sang Young Chyung Trust und 1/2 int as T/C	50,100	50,100	46,530	3,570
45	45-07-29-477-007.000-026	R	Korczak, Joel R Living Trust dtd 09/03/08 (old 04/18/13)	487,200	487,200	469,120	18,080
45	45-07-29-477-008.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung Trust und 1/2 int and Sang Young Chyung Trustee of the Sang Young Chyung Trust und 1/2 int as T/C	230,300	230,300	223,560	6,740
45	45-07-29-477-009.000-026	R	Chiang, I Ping & Hsia h&w (read by ja)	331,400	331,400	317,860	13,540
45	45-07-29-477-011.000-026	R	Heidner Properties Inc	392,400	392,400	401,930	(9,530)
45	45-07-29-477-012.000-026	R	Bustamante, Charles A. & Doreen M. (H&W)	154,000	42,890	42,890	-
45	45-07-29-477-014.000-026	R	K&M Halum Properties, LLC	246,200	246,200	-	246,200
45	45-07-32-201-001.000-026	R	Peoples, Federal Svgs & Loan Tr 5003	1,426,400	1,426,400	1,295,960	130,440
45	45-07-32-201-002.000-026	R	Peoples, Fedl S & Ln Tr 5003	1,061,000	1,061,000	1,036,880	24,120
45	45-07-32-204-002.000-026	R	Peoples Fedl S & Ln Assoc Inc	1,576,900	1,576,900	1,530,710	46,190
45	45-07-32-226-006.000-026	R	Sivam, Subbiah	144,800	144,800	105,990	38,810
45	45-07-32-227-001.000-026	R	Lake County Trust Company Tr #5626 dtd 2/23/05	296,000	293,000	279,830	13,170
45	45-07-32-227-002.000-026	R	R I C 26 Ltd	588,500	588,500	605,220	(16,720)
45	45-07-32-227-003.000-026	R	Sarah's Property Management, LLC	830,100	830,100	839,680	(9,580)
45	45-07-32-227-004.000-026	R	Svt Llc	2,572,700	2,572,700	2,062,060	510,620
45	45-07-32-227-006.000-026	R	Christenson, Millford P Et Al Tr	6,143,800	6,140,800	3,270,780	2,870,020
45	45-07-32-227-008.000-026	R	Bosak Land Co Llc	1,838,700	1,838,700	1,762,470	76,230
45	45-07-32-228-001.000-026	R	O'Donnell, Robert L & Carole h&w	122,800	47,570	68,320	(20,750)
45	45-07-32-228-002.000-026	R	Czupryn, Robert & Evelyn h&w (dh read legal)	128,200	41,600	52,640	(11,040)
45	45-07-32-228-003.000-026	R	Stefano Sharon M	132,900	54,135	87,790	(13,655)
45	45-07-32-228-004.000-026	R	Faught-Aprati, Tamara Kay aka Tamara K Faught-Aprati	129,000	51,600	68,640	(17,040)
45	45-07-32-228-005.000-026	R	Martinez, Connie L Tr	132,100	41,135	41,135	-
45	45-07-32-228-006.000-026	R	Kelyka, Kathleen M (corrected 8/25/2003)	133,500	133,500	159,450	(25,950)

**Town of Highland Redevelopment Commission  
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(March 1, 2014 Pay 2015<sup>a</sup>)**

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45	45-07-32-228-007.000-026	R	Svolos, Konstantinos S & Haido	244,900	114,455	114,455	-
45	45-07-32-228-009.000-026	R	Deboer, James	481,900	481,900	454,150	27,750
45	45-07-32-228-010.000-026	R	Cyrus, Howard O & Ruth B	446,700	446,700	447,880	(1,180)
45	45-07-32-229-001.000-026	R	Linden Property, Inc.	552,600	552,600	525,200	27,400
45	45-07-32-229-002.000-026	R	Lake Shore Enterprises LLC	1,600,200	1,600,200	1,466,910	133,290
45	45-07-32-230-002.000-026	R	Rantom Development, Inc.	180,000	180,000	137,450	42,550
45	45-07-33-101-001.000-026	R	First Bank Of Whiting Tr 1795	532,300	532,300	558,400	(26,100)
45	45-07-33-101-002.000-026	R	Schrage, Michael & Jill	223,800	223,800	273,480	(49,680)
45	45-07-33-101-003.000-026	R	Krooswyk Henrietta P and Terry L. as Co-Trustees of the Krooswyk Fam Trust	285,100	285,100	262,450	22,650
45	45-07-33-101-004.000-026	R	Lake County Tr Co Tr Tr 1895	2,024,700	2,024,700	1,939,300	85,400
45	45-07-33-101-005.000-026	R	Druktenis Realty, L.P.	1,691,300	1,691,300	1,561,020	130,280
45	45-07-33-101-006.000-026	R	Krooswyk, Henrietta P & Terry L Krooswyk Co-Trs of Krooswyk Family Trust	222,100	222,100	213,520	8,580
45	45-07-33-101-008.000-026	R	Druktenis Realty, L.P.	169,600	169,600	-	169,600
45	45-07-33-102-001.000-026	R	Peoples, Fed Sav & Loan Assn Tr 6018	1,031,800	1,031,800	980,900	50,900
45	45-07-33-102-002.000-026	R	Renwald, Thomas J Tr Tr Et Al	232,000	232,000	214,670	17,330
45	45-07-33-102-003.000-026	R	Commercial Vans Inc (04/22/14)	94,800	94,800	87,930	6,870
45	45-07-33-102-004.000-026	R	Hutchinson, Ronald D & Barbara K	114,600	111,600	114,000	(2,400)
45	45-07-33-102-005.000-026	R	Wolski, William G (ja)	146,800	146,800	140,730	6,070
45	45-07-33-102-006.000-026	R	VTC Properties LLC	287,600	287,600	197,780	89,820
45	45-07-33-102-007.000-026	R	GSM Group, LLC	289,500	289,500	273,270	16,230
45	45-07-33-102-008.000-026	R	Czaja, Gregory M & Martha K	179,100	179,100	168,150	10,950
45	45-07-33-102-009.000-026	R	Krooswyk Brothers Llc	537,800	537,800	506,950	30,850
45	45-07-33-102-010.000-026	R	Skurka Properties, LLC	1,901,500	1,901,500	1,813,430	88,070
45	45-07-33-102-011.000-026	R	Wood River Pipe Lines, LLC	151,300	151,300	146,040	5,260
45	45-07-33-103-001.000-026	R	GJT (9825) LLC	994,600	994,600	987,170	7,430
45	45-07-33-103-002.000-026	R	Tillner, John A & Cheron L H & W	485,800	485,800	460,720	25,080
45	45-07-33-126-001.000-026	R	Pilgrim Financing LLC	65,600	65,600	76,430	(10,830)
45	45-07-33-126-002.000-026	R	Pilgrim Financing LLC	1,900	1,900	1,930	(30)
45	45-07-33-126-003.000-026	R	Pilgrim Financing LLC	86,300	86,300	86,300	-
45	45-07-33-126-004.000-026	R	Perko, Mary (a Life Estate) [Mary A Perko & Bernadine C Perko retain their interest]	183,600	90,090	90,090	-
45	45-07-33-126-006.000-026	R	Molnar, Robert L & Betty	145,100	65,065	65,065	-
45	45-07-33-126-007.000-026	R	Badran, Wagic	125,800	125,800	117,570	8,230
45	45-07-33-126-008.000-026	R	Earnhart, Melvin G & Mariann R	143,800	62,340	62,340	-
45	45-07-33-126-009.000-026	R	Soto, Ruben V and Martha as H&W	189,100	90,665	90,665	-
45	45-07-33-126-011.000-026	R	Acorn Enterprises, LLC	195,000	195,000	182,140	12,860
45	45-07-33-126-012.000-026	R	First Financial Bank, N.A.	141,300	141,300	141,300	-
45	45-07-33-126-013.000-026	R	First Financial Bank, N.A.	160,300	160,300	160,300	-
45	45-07-33-126-014.000-026	R	Sand Ridge Bank	894,300	894,300	1,033,790	(139,490)
45	45-07-33-126-017.000-026	R	Colby Commons, LLC	409,100	409,100	378,380	30,720
45	45-07-33-126-018.000-026	R	Wojcik, Robert J & June D	144,200	144,200	144,200	-
45	45-07-33-151-001.000-026	R	Nagel, Jeffrey R & Mary C	212,000	212,000	209,170	2,830
45	45-07-33-151-002.000-026	R	Royco Leasing	198,300	198,300	188,420	9,880
45	45-07-33-151-003.000-026	R	Baker, Larry L & Frederick T/C	459,500	459,500	431,090	28,410
45	45-07-33-151-004.000-026	R	TOA, LLC	478,800	478,800	452,610	26,190
45	45-07-33-151-005.000-026	R	Blackard, Carl A & Roberta L Blackard Trs of the CRB Revoc Tr dtd 12/02/13	167,100	167,100	153,090	14,010
45	45-07-33-151-006.000-026	R	Wright, John A	142,500	142,500	135,520	6,980
45	45-07-33-151-007.000-026	R	Wright, John A	76,200	76,200	76,640	(440)
45	45-07-33-151-008.000-026	R	Lawhorn, Jerry & Marie h&w	231,600	231,600	240,060	(8,460)
45	45-07-33-151-010.000-026	R	Sheet Metal Services Inc	168,700	168,700	154,920	13,780
45	45-07-33-151-011.000-026	R	Sheet Metal Services Inc	167,300	167,300	155,210	12,090
45	45-07-33-151-012.000-026	R	Sheet Metal Services Inc	138,100	138,100	127,800	10,300
45	45-07-33-151-013.000-026	R	Turan, Yucel & Nalan	157,300	157,300	144,890	12,410
45	45-07-33-151-014.000-026	R	Messana Family Limited Partnership (The)	475,800	475,800	446,720	29,080
45	45-07-33-151-015.000-026	R	Grimler, Gary	212,100	212,100	219,020	(6,920)
45	45-07-33-151-016.000-026	R	Dewey, Carolyn T	280,000	280,000	258,980	21,020

**Town of Highland Redevelopment Commission  
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45	45-07-33-152-001.000-026	R	SP, LLC	568,000	568,000	525,970	42,030
45	45-07-33-152-002.000-026	R	Henn, Richard & Jennifer	489,400	489,400	482,920	6,480
45	45-07-33-152-003.000-026	R	Zandstra, Garrett B. Tr	160,500	160,500	154,150	6,350
45	45-07-33-152-004.000-026	R	Zandstra, Garrett B	100	100	100	-
45	45-07-33-152-005.000-026	R	Zandstra, Garrett B.	357,900	357,900	333,300	24,600
45	45-07-33-152-006.000-026	R	Taylor, Kevin J & Michaeline T h&w	139,600	139,600	99,520	40,080
45	45-07-33-152-007.000-026	R	Stevenson, Richard W	162,400	162,400	156,280	6,120
45	45-07-33-152-008.000-026	R	VanKooten, Robert	106,900	106,900	104,440	2,460
45	45-07-33-152-009.000-026	R	Lawhorn, Jerry & Marie h&w	100,300	100,300	100,770	(470)
45	45-07-33-152-010.000-026	R	F & L Enterprises	133,300	130,300	131,180	(880)
45	45-07-33-152-011.000-026	R	Painter, Marlin G Tr of Marlin G Painter Tr u/t/a dtd 1/1/99	132,000	132,000	132,630	(630)
45	45-07-33-152-013.000-026	R	Sieb, Vernon D & Sandra J Trs of The Sieb Fam Tr dtd 1/18/08	221,500	221,500	325,680	(104,180)
45	45-07-33-152-014.000-026	R	Peoples Bank Trs Tr 10254	228,900	228,900	216,410	12,490
45	45-07-33-201-001.000-026	R	Wendy's International Inc.	671,900	671,900	668,060	3,840
45	45-07-33-201-002.000-026	R	Sundi, Dibakar & Kabita h&w T/E	752,700	752,700	845,570	(92,870)
45	45-07-33-203-005.000-026	R	Lake County Tr Co as Trs of Tr #P-4477 dated 4-22-98	144,900	144,900	143,920	980
45	45-07-33-203-006.000-026	R	Lake County Tr Co as Trs of Tr #P-4477 dated 4-22-98	87,700	87,700	142,960	(55,260)
45	45-07-33-203-007.000-026	R	Garcia, Rafael Garcia	169,000	77,600	77,600	-
45	45-07-33-203-008.000-026	R	Smith, Thelma E & Diane L Ward	123,900	48,285	48,285	-
45	45-07-33-203-009.000-026	R	O'Day, Dennis R aka Dennis R O'Day Jr	142,300	60,245	60,245	-
45	45-07-33-203-010.000-026	R	Livingston, Frank	147,200	63,430	63,430	-
45	45-07-33-203-011.000-026	R	Jones, J Rod & Dr. Robert P Thornton as T/C	140,200	140,200	140,200	-
45	45-07-33-203-012.000-026	R	BKO Industries, LLC	155,000	155,000	152,030	2,970
45	45-07-33-203-021.000-026	R	Osan, John	221,200	221,200	221,200	-
45	45-07-33-226-001.000-026	R	Amoco Pipeline Co	249,500	249,500	240,830	8,670
45	45-07-33-226-002.000-026	R	Oesterle, Jeffrey J aka Jeff Oesterle (ja)	654,400	651,400	611,690	39,710
45	45-07-33-226-003.000-026	R	Stevenson, Jon E Sr Tr	439,400	439,400	420,370	19,030
45	45-07-33-226-004.000-026	R	DeRolf, Thomas W Trs of the Thomas W DeRolf Revoc Tr UA dtd 06/28/12	448,400	448,400	438,030	10,370
45	45-07-33-230-001.000-026	R	Ocampo Medical Centers, LLC	751,800	751,800	794,220	(42,420)
45	45-07-33-230-002.000-026	R	Benevolent, & Protective Ord Elks	288,000	-	-	-
45	45-07-33-230-003.000-026	R	Apa Development Llc	1,066,400	1,063,400	987,360	76,040
<b>Total:</b>				<b>\$ 149,475,500</b>	<b>\$ 146,048,733</b>	<b>\$ 138,403,290</b>	<b>\$ 7,645,443</b>

**Town of Highland Redevelopment Commission  
Highland, Lake County, Indiana**

**List of All Individual Components by Allocation Area  
(March 1, 2014 Pay 2015<sup>a</sup>)**

County	Parcel Number	Property Type Code <sup>b</sup>	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
<b>Summary of Allocation Areas</b>							
<u>Parcels</u>							
	14		Highland Acres Allocation Area	\$ 2,740,500	\$ 2,399,175	\$ 1,926,965	\$ 472,210
	424		Highland Redevelopment Allocation Area	59,534,100	45,116,869	39,557,064	5,559,805
	338		Highland Commercial Corridor Allocation Area	149,475,500	146,048,733	138,403,290	7,645,443
	<u>776</u>		<b>Grand Total for Allocation Areas:</b>	<u>\$ 211,750,100</u>	<u>\$ 193,564,777</u>	<u>\$ 179,887,319</u>	<u>\$ 13,677,458</u>

**Notes:**

(a) Pursuant to Indiana Department of Local Government Finance memorandum dated January 21, 2016 titled 2016 TIF Management Application Launched (by Geoff Kuester), "Parcel data, which is submitted through Excel upload with the application, should be based upon 2014 pay 2015 records." (Page 1 of 2, paragraph 3.)

(b) Property Class Types:

- R** Real Property
- PP** Personal Property
- PP-UD** Personal Property-Utility Distributable

CERTIFICATE OF THE CLERK-TREASURER

State of Indiana )
)
County of Lake ) SS:

I, the undersigned duly elected and serving Clerk-Treasurer of the Town of Highland, Lake County, Indiana, having offered affirmation upon my oath, do hereby certify as follows:

- 1. That I have reviewed the report as prepared by the Redevelopment Commission by its Redevelopment Director, pursuant to IC 36-7-14-13;
2. That as Clerk-Treasurer of the Town of Highland, I serve as both fiscal officer and disbursing officer for the political subdivision;
3. That I make this certificate for the purposes of affirming to the municipal executive and the Department of Local Government Finance as to this review and the financial data contained in the report and presenting it as the report in satisfaction of IC 36-7-14-8(b), IC 36-7-14-13, subsections (a), (d), and (e);
4. That financial data represented in the annual report of the Highland Redevelopment Commission for the year ended December 31, 2015 and filed in 2016 to which this certificate refers, to the best of my knowledge and belief, ties to the financial records of the Town of Highland, which are in my custody and care as the fiscal officer of the Town of Highland and its executive departments, which includes the Redevelopment Department of the town pursuant to IC 36-5-6 et seq., and IC 36-7-14-8.



IN WITNESS WHEREOF, I hereunto set my hand and Corporate seal of the Town of Highland, Indiana this 31st day of March 2016. I certify that I am the duly elected, qualified and serving Clerk-Treasurer for the Town of Highland, and as such empowered pursuant to I.C. 33-42-4-1; I.C. 36-5-6-5 to make acknowledgments.

Authority Expiration: The Director of the Lake County Combined Board Certified the Election of November 3, 2015 officially on November 18th 2015. I was qualified to office upon my oath administered December 28th, 2015, to serve for a term of four years commencing at Noon January 1, 2016 and until a successor is elected and qualified, pursuant to IC 36-5-6-2(b).

Michael W. Griffin, IAMC/MMC/CPFA/CPFIM/CMO
Clerk-Treasurer

(Print optimized at 90%)